



Freedom To Create. Spirit To Achieve.

Tourism, Parks and Recreation

Annual Report
2008-09

Note to Readers:

Copies of the annual report are available on the website or by contacting:

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Preface

Public Accounts, 2008-09

The Public Accounts of Alberta are prepared in accordance with the *Financial Administration Act* and the *Government Accountability Act*. The Public Accounts consist of the annual report of the Government of Alberta and the annual reports of each of the 24 ministries.

The annual report of the Government of Alberta released June 30, 2009 contains the Ministers' accountability statements, the consolidated financial statements of the province and the *Measuring Up* report, which compares actual performance results to desired results set out in the government's business plan.

This annual report of the Ministry of Tourism, Parks and Recreation contains the Minister's accountability statement, the audited consolidated financial statements of the Ministry and a comparison of actual performance results to desired results set out in the Ministry business plan. This Ministry annual report also includes:

- **the financial statements of entities making up the Ministry including the Department of Tourism, Parks and Recreation and provincial agencies for which the Minister is responsible, and**
- **other financial information as required by the *Financial Administration Act* and *Government Accountability Act*, either as separate reports or as a part of the financial statements, to the extent that the Ministry has anything to report.**

In prior years, the Office of the Auditor General applied specified procedures to all Ministry performance measures included in the annual report. In the current year the Office of the Auditor General conducted a limited assurance engagement (review) of a selection of performance measures that are identified in the annual reports as "Reviewed by Auditor General." The measures were selected for review by Ministry management based on the following criteria established by government:

- ensuring measures that best represent the goal and mandated initiatives;
- measures have well established methodology and reporting of data;
- measures have outcomes over which the government has a greater degree of influence; and
- each goal has at least one reviewed performance measure.

Minister's Accountability Statement

The Ministry's annual report for the year ended March 31, 2009, was prepared under my direction in accordance with the *Government Accountability Act* and the government's accounting policies. All of the government's policy decisions as at September 3, 2009 with material economic or fiscal implications of which I am aware have been considered in the preparation of this report.

Original Signed by
Cindy Ady
Minister of Tourism, Parks and Recreation

Message from the Minister

Each day, the Ministry of Tourism, Parks and Recreation takes the opportunity to help improve Albertans' quality of life. Whether it's supporting healthy, active lifestyles, fostering an appreciation of our natural landscapes, or strengthening Alberta's \$5 billion tourism industry, our Ministry helps to ensure that this province continues to be a great place to live and visit.

Part of making Alberta a great place to be is seeking out and capitalizing on unique opportunities that can benefit the entire province. Our proximity to the 2010 Olympic and Paralympic Winter Games in Vancouver gives Alberta a chance to build on our Olympic legacy that started with Canada's first Winter Olympics in 1988.

We provided the second installment of a three-year, \$69 million investment to WinSport (Calgary Olympic Development Association) to renew the 1988 Winter Olympic legacy facilities and create a Canadian Centre of Sport Excellence. Work started on the Athletic and Ice Complex at Canada Olympic Park, which will host national and international sporting events and provide a competitive advantage for Canadian athletes, as well as recreational opportunities for youth.

We are also helping Olympic hopefuls strive for gold through Podium Alberta, a new program launched in April 2008. Podium Alberta supplements the funding provided to Alberta's high performance athletes by the federal government, and allows them to train and live in Alberta while competing at the national and international level.

In addition to helping our athletes prepare for Olympic competition, we also hope to draw international attention to our province as a must-see destination during the Games. We have an incredible range of attractions and events, and our legendary western hospitality attracts millions of visitors each year, but distinguishing Alberta from other locales is always a challenge. To help give our tourism industry a greater edge in the market, we established Travel Alberta as a legislated corporation on April 1, 2009. Travel Alberta will continue to market our province here at home and around the world. With a new corporate structure, and guidance from a board of directors with significant business expertise, this organization is now in an even better position to respond quickly to global competitive and economic challenges.

One of Alberta's greatest attractions is our tremendous range of natural spaces. Albertans and visitors from around the world can experience rugged mountains, ancient badlands, vast prairies and everything in between. To help travellers enjoy our outdoor spaces, the Ministry invested approximately \$49 million in parks infrastructure, which included water treatment and facility upgrades, paving and other refurbishments in provincial parks and recreation areas.

Ensuring we have a world-class parks system that is protected yet accessible to Albertans was my mandated priority from Premier Ed Stelmach. Our ten-year *Plan for Parks* was developed through a collaborative effort with Aboriginal communities, park stakeholders and visitors, and government staff. It is a plan to guide the management of our provincial parks over the next ten years, balancing conservation and recreation objectives.

The past year has presented our Ministry with many opportunities to enhance what we have to offer Albertans and visitors. The accomplishments and milestones highlighted in this report are proof of our commitment to Albertans, and help to set the stage for another successful year in 2009-10.

Original Signed by
Cindy Ady
Minister of Tourism, Parks and Recreation

Management's Responsibility for Reporting

The Ministry of Tourism, Parks and Recreation includes the Department of Tourism, Parks and Recreation and the Alberta Sport, Recreation, Parks and Wildlife Foundation.

The executives of the individual entities within the Ministry have the primary responsibility and accountability for the respective entities. Collectively, the executives ensure the Ministry complies with all relevant legislation, regulations and policies.

Ministry business plans, annual reports, performance results and the supporting management information are integral to the government's fiscal and business plans, annual report, quarterly reports and other financial and performance reporting.

Responsibility for the integrity and objectivity of the consolidated financial statements and performance results for the Ministry rests with the Minister of Tourism, Parks and Recreation. Under the direction of the Minister, I oversee the preparation of the Ministry's annual report, including consolidated financial statements and performance results. The consolidated financial statements and the performance results, of necessity, include amounts that are based on estimates and judgments. The consolidated financial statements are prepared in accordance with the Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. The performance measures are prepared in accordance with the following criteria:

- Reliability – Information agrees with the underlying data and with the sources used to prepare it.
- Understandability and Comparability – Actual results are presented clearly and consistently with the stated methodology and presented on the same basis as targets and prior years' information.
- Completeness – Performance measures and targets match those included in Budget 2008. Actual results are presented for all measures.

As Deputy Minister, in addition to program responsibilities, I establish and maintain the Ministry's financial administration and reporting functions. The Ministry maintains systems of financial management and internal control which give consideration to costs, benefits, and risks that are designed to:

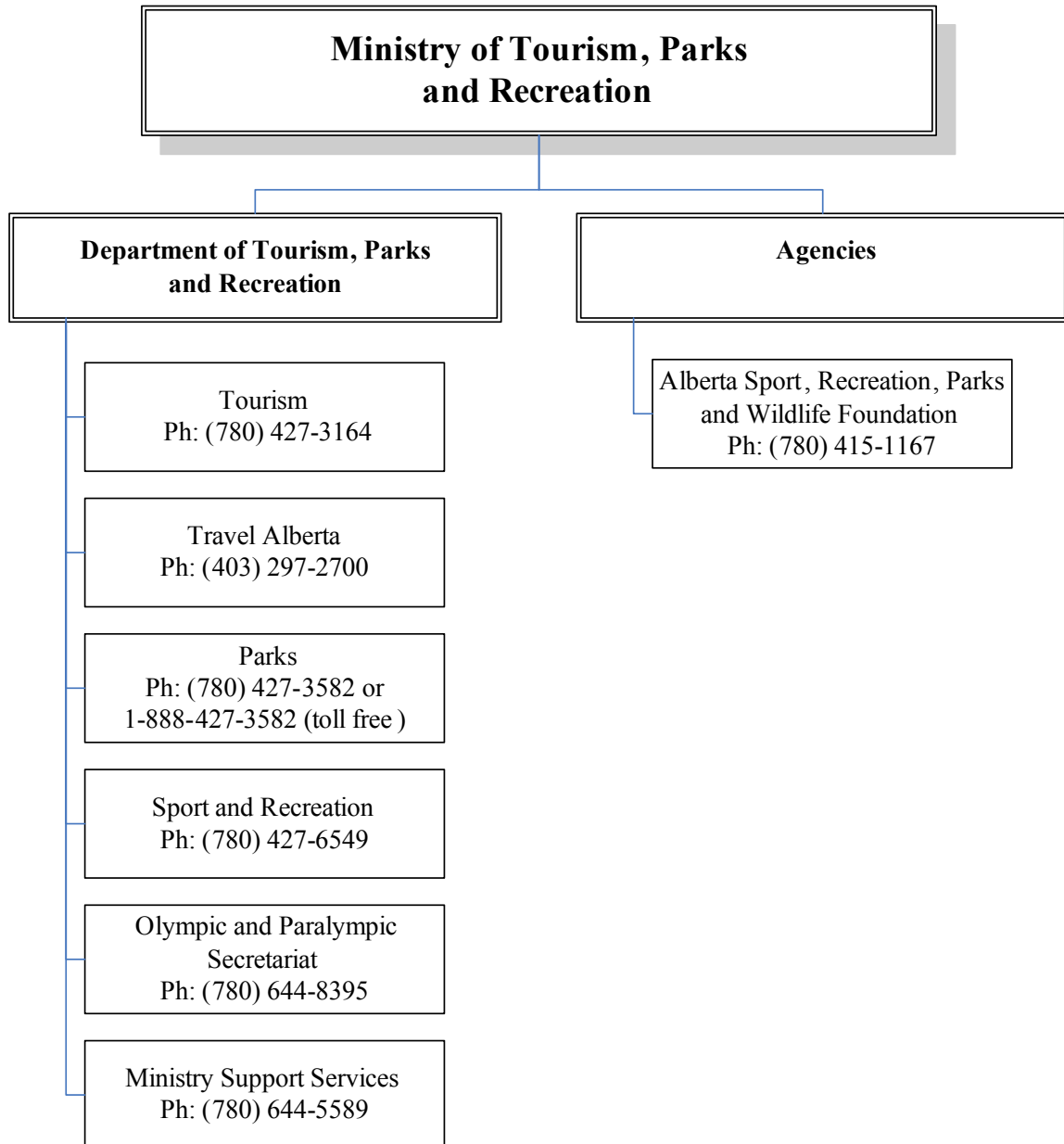
- provide reasonable assurance that transactions are properly authorized, executed in accordance with prescribed legislation and regulations, and properly recorded so as to maintain accountability of public money;
- provide information to manage and report on performance;
- safeguard the assets and properties of the province under Ministry administration;
- provide Executive Council, Treasury Board, the Minister of Finance and Enterprise and the Minister of Tourism, Parks and Recreation any information needed to fulfill their responsibilities; and
- facilitate preparation of Ministry business plans and annual reports required under the *Government Accountability Act*.

In fulfilling my responsibilities for the Ministry, I have relied, as necessary, on the executive of the individual entities within the Ministry.

Original Signed by
Bill Werry
Deputy Minister of Tourism, Parks and Recreation
September 3, 2009

Overview

Ministry Entities



The Ministry consists of the Department and the Alberta Sport, Recreation, Parks and Wildlife Foundation. The following description of the Ministry's structure provides an overview of the range of programs and services available.

The Department

1. Tourism

The Tourism Division facilitates the growth and expansion of marketable tourism products (e.g., attractions, resorts). It supports the tourism industry in policy and planning initiatives, undertaking research, collecting and distributing tourism data and market intelligence to the tourism industry, and providing services such as the Photo and Video Library. The Division also provides advisory services and information to tourism operators and stakeholders to facilitate the development and improvement of Alberta's private and public sector tourism products and assets. Additionally, it encourages private sector investment in Alberta's tourism industry from domestic and off-shore sources. Information and travel counselling are provided through the Travel Alberta Contact Centre and Travel Alberta visitor information centres.

2. Travel Alberta

Tourism marketing initiatives are carried out through Travel Alberta with the guidance of the Strategic Tourism Marketing Council and the annual Strategic Tourism Marketing Plan. Travel Alberta manages contracts with agencies for in-province, national and international tourism marketing and also provides tourism marketing support to the six tourism destination regions across the province. Travel Alberta also administers TravelAlberta.com, the province's official travel and tourism web portal offering information to assist with vacation planning, links to attractions, events and tourist destinations across Alberta. On April 1, 2009 Travel Alberta began operations as a legislated corporation.

3. Parks

The Parks Division is responsible for the management of Alberta's parks system, which includes 75 provincial parks, two heritage rangelands, 32 wildland provincial parks, one wilderness park, three wilderness areas, 15 ecological reserves, 143 natural areas and 229 provincial recreation areas. These 500 areas cover more than 27,000 square kilometres of the province and are maintained as a legacy for future generations. Alberta's parks system provides significant opportunities for outdoor recreation, conserves Alberta's natural heritage, contributes to Alberta's success as a heritage-based national and international tourism destination, and the quality of life Albertans enjoy. The Division also maintains the Alberta Natural Heritage Information Centre, which is the province's biodiversity database, and coordinates Alberta's involvement in the Canadian Heritage Rivers Program.

4. Sport and Recreation

The Sport and Recreation Division encourages active, healthy lifestyles by promoting and supporting participation in sport, recreation and physical activity. Athletic achievement is supported through involvement with interprovincial and international games and events. Also, support is provided to athletes, volunteer coaches and officials. The Division collaborates with individuals, organizations, communities, the private sector and municipal, provincial, national and international governments and agencies to enhance sport, recreation and physical activity programs and services. The Division also provides consultative and administrative support to the Alberta Sport, Recreation, Parks and Wildlife Foundation.

5. Olympic and Paralympic Secretariat

The Olympic and Paralympic Secretariat is responsible for coordinating Alberta's approach and activities leading up to and during the Vancouver 2010 Olympic and Paralympic Winter Games. The objectives for the Secretariat align with the three priorities of sport, culture and tourism outlined in the Alberta-Vancouver Organizing Committee Accord signed by Premier Ed Stelmach in January 2008.

6. Ministry Support Services

Ministry Support Services includes the Minister's Office; Deputy Minister's Office; Communications; Human Resource Services; Financial Services; Policy, Planning and Legislative Services; and Information Management and Technology Services. These services are provided to the entire Ministry to optimize operating efficiency.

Agencies

Alberta Sport, Recreation, Parks and Wildlife Foundation

The Alberta Sport, Recreation, Parks and Wildlife Foundation is committed to helping people live active, healthy lives and enhancing the quality of life in Alberta's communities. The Foundation is dedicated to providing active living programs and services to help Albertans with healthier choices and foster environments conducive to active living; supporting the long-term development of athletes, coaches and officials so they can realize their potential through their participation at multi-sport games; and encouraging the preservation of the natural environment and recreational areas through donated lands. The Foundation partners with sport, recreation and active living organizations, communities, businesses and volunteers through its programs and services. Grants from the Foundation support organizations and individuals in the development of sport, recreation, parks and wildlife programs and services in the province.

Operational Overview

Many accomplishments in 2008-09 were realized through the commitment of engaged Albertans, communities and Ministry staff. Detailed accomplishments are provided in the Results Analysis section.

Vision

Alberta is a world-class tourism destination, with active, healthy citizens who enjoy natural landscapes that are both protected and accessible.

Mission

To create the conditions for a vibrant and successful tourism industry throughout the province; to manage our natural landscapes for the enjoyment of generations to come; and to promote active, healthy lifestyles through participation in sport and recreation.

Strategic Priorities

The strategic priorities described below have been identified through the Ministry's review of external and internal challenges. These are in addition to the important ongoing core activities of the Ministry and are of primary importance in focusing the Ministry on achieving its goals:

GOVERNMENT PILLAR: CREATING AND PROTECTING OUR OPPORTUNITIES

1. The Parks Plan and the Provincial *Land-use Framework*

Linkage: Goals 2 and 3

2. Diversify the Economy through the Tourism Industry

Linkage: Goal 1

GOVERNMENT PILLAR: BUILDING OUR QUALITY OF LIFE

3. Leverage Opportunities from the 2010 Olympic and Paralympic Games

Linkage: Goals 1 and 3

4. Active and Healthy Communities

Linkage: Goals 2 and 3

5. Infrastructure

Linkage: Goal 2

Core Businesses and Goals

The Ministry organizes delivery of its programs and services around three core businesses and three goals:

Core Business 1: Tourism development and marketing

Goal 1: Alberta’s tourism products are developed and expanded, and tourism from targeted domestic and international markets is increased

Core Business 2: Parks

Goal 2: Provincial parks and protected areas preserve Alberta’s natural heritage and provide opportunities for outdoor recreation and tourism

Core Business 3: Recreation and sport

Goal 3: Albertans participate in sport and recreation and lead active, healthy lifestyles

LINK TO THE GOVERNMENT OF ALBERTA STRATEGIC BUSINESS PLAN

The Ministry is committed to achieving the Government of Alberta Strategic Business Plan. The key linkages and contributions of the Ministry to the Government of Alberta’s goals and priorities are as follows:

Government of Alberta Goal

Ministry Services

Goal 1: Alberta will have a prosperous economy.

- Promoting Alberta as an attractive tourism destination and increasing tourist visitation and expenditures.
- Facilitating the development of new and expanded tourism products to advance the growth of Alberta’s tourism industry.

Goal 8: Albertans will have the opportunity to enjoy the province’s natural, historical and cultural resources.

- Managing, preserving and promoting a network of provincial parks and protected areas that represents the diversity of the province’s natural heritage.
- Supporting participation in sport, recreation and physical activity.
- Leveraging opportunities prior to, during and after the 2010 Olympic and Paralympic Games in British Columbia.

Financial Overview

RESULTS OF OPERATIONS

For the year ended March 31, 2009
(millions of dollars)

2008-09 Financial Analysis

	Budget	Actual	Difference	Explanation
Total Revenue	\$ 108.4	\$ 108.2	\$ 0.2	
Expenses				
Operating	248.0	238.9	9.1	Decrease spending in parks due to lapsed nominal sum disposal and amortization expenses. Funding was also held by the Ministry for development of an online campground reservation system.
Statutory	0.1	1.5	(1.4)	Increased spending to record environmental obligations for reclamation work in order to meet environmental standards.
Equipment/Inventory Purchases	1.5	6.0	(4.5)	Increased spending for development of an online campground reservation system to improve access to Alberta parks.
Capital Investment	34.1	38.2	(4.1)	Capital funds were carried forward from 2007-08 to complete various parks projects begun prior to March 31, 2008.
Total Expenses	\$ 283.7	\$ 284.6	\$ (0.9)	

REVENUE HIGHLIGHTS
(millions of dollars)

Revenues

Total revenue for the Ministry in 2008-09 was \$108.2 million, which decreased by \$17 million from the previous year.

There was a \$18.5 million decrease from the prior year mainly due to the WinSport (Calgary Olympic Development Association) grant decreasing as part of the government's three year commitment totaling \$69 million. This is partially offset by \$1.5 million in new funding to implement Podium Alberta, a high performance athlete assistance program that supplements funding provided by the federal government to help offset high performance athletes' expenses associated with training and competition. The 2008-09 fiscal year is the first of a three-year \$4.5 million dollar commitment to high performance athletes.

Premiums, fees and licenses increased \$0.6 million from the prior year due to increased revenue from collection of camping and other fees at provincial parks. Other revenue increased \$0.9 million from the previous year due to increased donation and miscellaneous revenue.

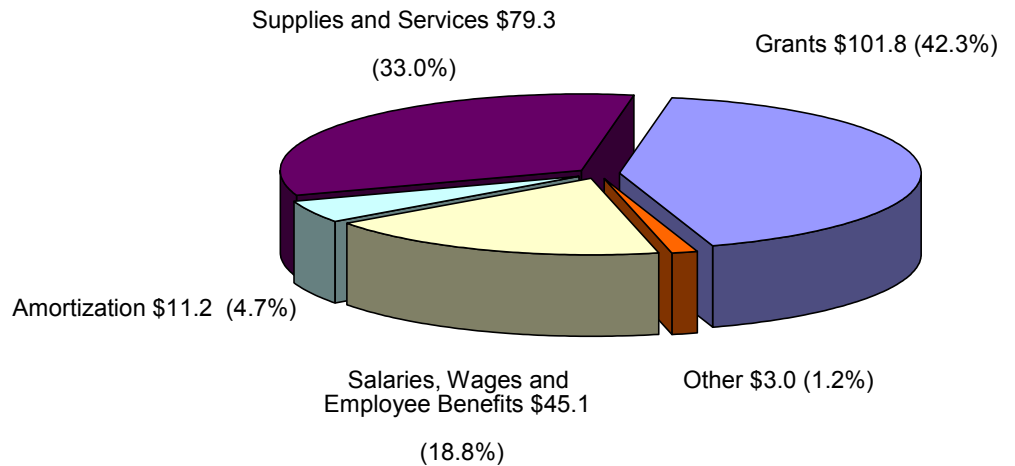
Our major source of revenue for the Ministry is from internal government transfers that are mostly from the Alberta Lottery Fund.

	2009		2008
	Budget	Actual	Actual
Internal Government Transfers	\$ 95.6	\$ 95.6	\$ 114.1
Transfers from the Government of Canada	0.5	0.5	0.5
Investment Income	0.5	0.6	0.6
Premiums, Fees and Licenses	7.1	7.3	6.7
Other Revenue	4.7	4.2	3.3
Total Revenues	\$ 108.4	\$ 108.2	\$ 125.2

OPERATING EXPENSE BY OBJECT
(millions of dollars)

Expenses

Operating Expense by Object - \$240.4 million



The Ministry spent \$101.8 million (42.3 per cent) on grants to support individuals, organizations and communities. Another \$79.3 million (33.0 per cent) was spent on supplies and services to help maintain services at parks as well as to market and develop Alberta as a tourist destination. Expenditures for salaries, wages and employee benefits totaled \$45.1 million (18.8 per cent), which was primarily for staffing of parks to maintain services for the public. The remainder of the Ministry’s expenses went to amortization of tangible capital assets (\$11.2 million) and other expenses (\$3.0 million).

CAPITAL INVESTMENT

The Ministry also made a capital investment of \$38.2 million for capital maintenance and renewal of parks infrastructure. Additionally, \$6.0 million was spent on equipment and inventory purchase with a majority of the expenditure on the development of an online campground reservation system to improve and increase accessibility and service to provincial park users.

Results Analysis

Message from the Deputy Minister

The dedicated and innovative staff of Tourism, Parks and Recreation made 2008-09 a successful year by implementing new programs and working to improve how we serve Albertans and visitors.

The Ministry took steps to increase the accessibility of our provincial parks, and to increase public understanding of these special places. We reached nearly 500,000 people through our park visitor centres and through our interpretative, educational and outreach programs. We also piloted a new inclusion program called the KananAccess Challenge. In this challenge, volunteers partnered with persons with severe disabilities to help them enjoy multi-day backcountry excursions in Kananaskis Country.

In 2008-09, we expanded our parks system by more than 8,000 hectares with the addition of the OH Ranch Heritage Rangeland and Glenbow Ranch Provincial Park. OH Ranch Heritage Rangeland celebrates our ranching culture and ensures the continuation of a ranching legacy that has maintained sensitive native prairies in southern Alberta for generations. Glenbow Ranch Provincial Park was designated to protect the spectacular landscape along the north shoreline of the Bow River between Calgary and Cochrane.

To help grow Alberta's tourism industry, our Ministry hosted the first Tourism Business Development Forum to share information on business development with tourism operators and community representatives. We showcased tourism investment opportunities from across Alberta for potential investors and developers at the fourth annual Tourism Investment Symposium. The Ministry also looked to attract overseas investment with a mission to the United Arab Emirates.

Travel Alberta's work to promote Alberta as a must-see destination involved partnerships to increase Alberta's air access and capacity from international markets, and included the launch of the province's biggest-ever regional marketing program, the Stay campaign.

As we anticipate the upcoming Olympic and Paralympic Games in Vancouver, Alberta has a lot to look forward to. Seven World Cup events have been secured for Alberta's world-class facilities during the 2009-10 pre-Olympic season. These events create exciting opportunities for sport development and exposure to international competition in our province.

The work done to improve opportunities to experience our natural environment, and to encourage citizens to be more active touches the lives of all Albertans, in every corner of our province, and our efforts to foster a vibrant and successful tourism industry helps travellers to create memorable experiences, and builds pride in our province.

I look forward to continuing our Ministry's work in the coming year.

Original Signed by
Bill Werry
Deputy Minister of Tourism, Parks and Recreation
September 3, 2009



REVIEW ENGAGEMENT REPORT

To the Members of the Legislative Assembly

I have reviewed the performance measures identified as “Reviewed by Auditor General” included in the Ministry of Tourism, Parks and Recreation’s 2008-09 Annual Report. These performance measures are prepared based on the following criteria:

- Reliability – Information agrees with the underlying data and with sources used to prepare it.
- Understandability and Comparability – Actual results are presented clearly and consistently with the stated methodology and presented on the same basis as targets and prior years’ information.
- Completeness – performance measures and targets match those included in Budget 2008. Actual results are presented for all measures.

My review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of enquiry, analytical procedures and discussion related to information supplied to me by the Ministry. My review was not designed to provide assurance on the relevance of these performance measures.

A review does not constitute an audit and, consequently, I do not express an audit opinion on these performance measures.

Based on my review, nothing has come to my attention that causes me to believe that the “Reviewed by Auditor General” performance measures in the Ministry’s 2008-09 Annual Report are not, in all material respects, presented in accordance with the criteria of reliability, understandability, comparability, and completeness as described above. However, my review was not designed to provide assurance on the relevance of these performance measures.

Original Signed by Fred J. Dunn, FCA

Auditor General

Edmonton, Alberta
September 4, 2009

The official version of this Report of the Auditor General and the information the Report covers, is in print form.

Integrated Results Analysis

This section compares planned to actual results in terms of both financial and business performance.

Operating Expense by Core Business (in millions)

The following table outlines actual expenditures incurred in comparison to budgeted resources for achieving the objectives of each core business. Financial results for each of the Ministry's core businesses are also presented by goal and linked to the Ministry's success in achieving the related strategies and performance targets.

	2009		2008
	Budget	Actual	Actual
Tourism development and marketing	\$ 67.1	\$ 65.4	\$ 57.5
Parks	128.9	123.6	69.1
Recreation and sport	52.2	51.4	120.5
Total Expense by Core Business	\$ 248.2	\$ 240.4	\$ 247.1

Expense by Function (in millions)

Expense by function identifies the principal purpose for which an expense is incurred rather than the activity involved. The basis of reporting is used for inter-provincial comparisons and for determining federal funding eligibility.

The function "agriculture, resource management, and economic development" includes expenses related to the development and promotion of agriculture and other sectors of the economy such as tourism promotion. The function "recreation and culture" includes expenses incurred in the delivery of programs and services to promote leisure activities.

	2009		2008
	Budget	Actual	Actual
Agriculture, Resource Management, and Economic Development	\$ 67.1	\$ 67.1	\$ 59.1
Recreation and Culture	181.1	173.3	188.0
Total Expense by Function	\$ 248.2	\$ 240.4	188.0

Strategic Priorities

1. The Parks Plan and the Provincial *Land-use Framework*

Development of the *Plan for Parks* was a mandated priority from the Premier to ensure parks and recreation areas remain protected yet accessible to Alberta's growing population. The plan was developed through a collaborative effort with Aboriginal communities, stakeholders, park visitors and government officials and staff. It balances conservation and recreation objectives and the diverse needs of Albertans to guide the management of Alberta's parks programs over the next 10 years.

The Ministry participated in further developing the *Land-use Framework*, which is a government-wide initiative that sets Alberta's vision for land-use over the next 20 years. The Framework creates certainty with respect to land-use in Alberta, provides direction for balancing environmental, economic and social perspectives and will help to sustain our natural resources and quality of life for the long term.

The Recreation Corridors Coordinating Committee worked to bring forth recommendations regarding recreation corridors and the Trail Designation Program. As part of the implementation, the Ministry will examine options to support the development and operations of recreation trails in the province.

2. Diversify the Economy through the Tourism Industry

Ministry initiatives undertaken in 2008-09 included working with industry stakeholders to increase Alberta air access and capacity from international markets, and promoting festivals, events and a wide variety of activities and tourism destinations across the province through a wide range of marketing campaigns such as the Stay campaign.

The Ministry hosted the fourth annual Tourism Investment Symposium showcasing market ready tourism investment opportunities in Alberta communities to targeted tourism developers and investors. The first annual Tourism Business Development Forum was also held to share information on business development with tourism operators and community representatives. In collaboration with tourism industry partners, the Ministry established the Alberta Sustainable Tourism Initiative Working Group to engage the industry in identifying and realizing the benefits of enhanced environmental, community and economic sustainability. Partnerships were enhanced with Parks Canada, municipalities and non-government organizations to plan and develop tourism product opportunities in Alberta's regions.

Travel Alberta, the province's tourism marketing agency, was established as a legislated corporation on April 1, 2009.

3. Leverage Opportunities from the 2010 Olympic and Paralympic Games

A Memorandum of Understanding was negotiated with the province of British Columbia to ensure utilization of Olympic venues in both provinces for international competitions and to maximize economic benefits and long-term utilization of legacy facilities. The Ministry also reviewed all Olympic-based initiatives for their tourism potential and coordinated with industry partners to advance tourism efforts. Work was done to identify new marketing opportunities around the 2010 Olympic and Paralympic Winter Games and develop strategies to leverage the considerable international/national media exposure planned for all activities around the events. Alberta continued to be promoted as a premier international winter sport destination by enhancing marketing efforts in targeted markets.

The government provided \$20 million, the second instalment of a three-year \$69 million investment, to WinSport (Calgary Olympic Development Association) to renew the 1988 Winter Olympic legacy facilities and create a Canadian Centre of Sport Excellence. Work was started on the Athletic and Ice Complex at Canada Olympic Park, which will have the capability to host national and international sporting events and provide a competitive advantage for Canadian athletes, as well as recreational opportunities for youth. Also, Alberta secured seven World Cup Events to be held

during the 2009-10 pre-Olympic season that will create exciting opportunities for sport development and exposure to international competition in our province.

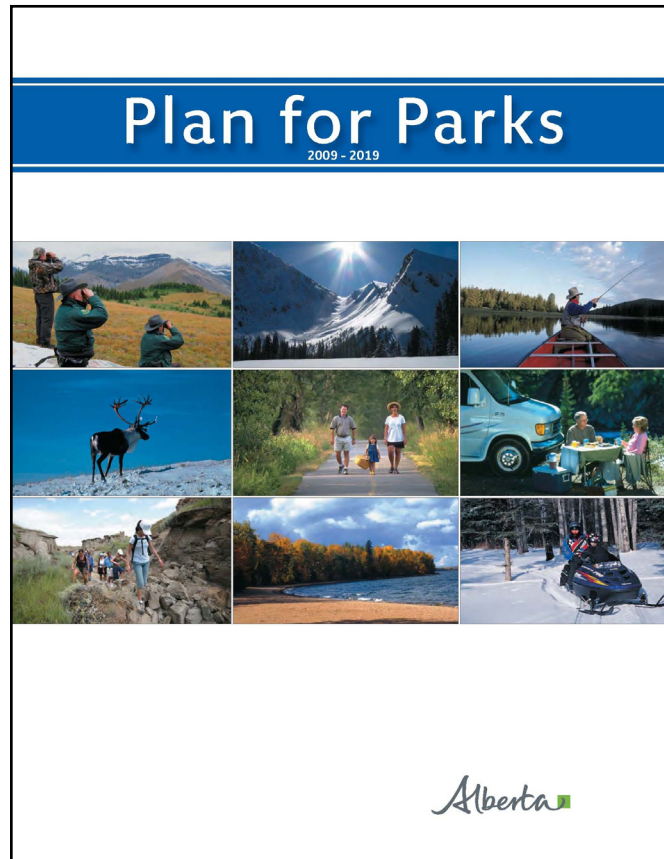
4. Active and Healthy Communities

The Ministry provided approximately \$8.5 million in grants to support sport and recreation opportunities in communities. Also, the Ministry enhanced participation in sport for under-represented groups through a wide variety of grants and programs to further the implementation of the Canadian Sport for Life concept. Canadian Sport for Life provides opportunities for all Canadians to participate in quality sport and physical activity throughout their lifetime at a level appropriate for their skill development.

More than \$1.6 million in funding was provided to 16 active living agencies to support a coordinated provincial system of programs and services through the Alberta Sport, Recreation, Parks and Wildlife Foundation. These programs are aimed at supporting physical activity in Alberta through fitness and lifestyle services, school community workshops, workplace resources and community outreach services. The Ministry worked with the Public Health Agency of the Canadian government and the Ministry of Health and Wellness to promote healthy living and physical activity at a provincial and community level through a Memorandum of Understanding.

5. Infrastructure

The Ministry provided approximately \$49 million for parks infrastructure in 2008-09. This included water treatment and facility upgrades, paving and refurbishments in provincial parks and recreation areas. New seasonal staff housing was completed at various locations in the park system and construction of the Fish Creek Environmental Learning Centre commenced.

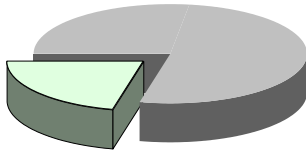


Core Business 1

Tourism development and marketing

In 2008-09, 27.2 per cent (\$65.4 million) of the Ministry's operating expenses related to core business one. Through this core business the Ministry helps to develop and expand Alberta's tourism products and increases tourism from targeted domestic and international markets. Expenditures increased \$7.9 million over the prior year due to additional funding for tourism development and marketing. This funding was used to launch the largest ever regional tourism marketing campaign to encourage Albertans to explore Alberta's unique travel experiences, as well as to develop a long-term tourism strategy for the Canadian Badlands region to grow tourism in the region.

Operating Expenses Goal 1
(in millions)



\$65.4
(27.2%)

Goal 1 accounted for 27.2 per cent (\$65.4 million) of the Ministry's 2008-09 operating expense.

Goal 1

Alberta's tourism products are developed and expanded, and tourism from targeted domestic and international markets is increased

Overview

The Ministry supports this goal on an ongoing basis by:

- Facilitating the development of tourism products (e.g., attractions, resorts) and the tourism industry.
- Working with all levels of government and industry stakeholders to increase awareness of the economic significance of tourism to provincial and local economies.
- Providing advisory services and information to tourism operators and stakeholders to facilitate the development and improvement of Alberta's private and public sector tourism products and assets.
- Supporting the tourism industry in policy and planning initiatives, undertaking research, collecting and distributing tourism data and market intelligence to the tourism industry, and providing services such as the Photo and Video Library.
- Developing and implementing marketing programs through the Strategic Tourism Marketing Council and Travel Alberta that heighten awareness of Alberta as a tourism destination.
- Providing information and travel counselling through the Travel Alberta Contact Centre and visitor information centres, community visitor information centres and Travel Alberta websites.

STRATEGY 1.1

Ensure an enhanced policy and regulatory environment that is supportive of tourism development, implement new programs and work with industry and stakeholders to reduce impediments to tourism growth.

STRATEGY 1.2

Investigate opportunities for private sector tourism business developments in conjunction with provincial parks, recreation areas, museums and historic sites.

STRATEGY 1.3

Facilitate and attract investor/entrepreneur interest and investment in Alberta's tourism industry from new markets through investment missions.

Results

In collaboration with tourism industry partners, the Ministry established an Alberta Sustainable Tourism Initiative Working Group, which engaged the industry to identify and realize the benefits of enhanced environmental, community and economic sustainability. The Ministry also collaborated with the Ministry of Sustainable Resource Development and local municipalities to put in place plans and zoning to attract future tourism developments in the Drayton Valley area.

Through partnerships with trail stakeholder groups and municipalities, the Ministry supported rural tourism development through the expansion of the trail mapping program. Detailed mapping will support the creation of three new trail maps for motorized and non-motorized users in west central Alberta. The Ministry collaborated with Parks Canada on new and enhanced trail opportunities within the national parks in Alberta to increase visitation.

The Ministry collaborated with the Ministry of Infrastructure to successfully attract a private sector operator for the Blue Lake Adventure Lodge in William A. Switzer Provincial Park. A site study was completed with Aboriginal partners to enhance the annual History in the Hills celebration in Cypress Hills Interprovincial Park. The Ministry is also creating new learning enrichment experiences for visitors in selected provincial parks.

A new visitor information kiosk was designed and installed at the Royal Tyrrell Museum of Palaeontology in Drumheller that introduces visitors to the many additional private and public sector attractions throughout the region. Six additional kiosks have been designed and fabricated for installation at other popular park and museum locations across the province.

The Ministry hosted the fourth annual Tourism Investment Symposium that featured 20 tourism investment opportunities from a record number of 16 Alberta communities and over 100 participants, including targeted developers and investors. The Ministry also developed investment materials for specific tourism business development/investment opportunities in the Canadian Badlands and Drayton Valley/Brazeau County areas.

In addition, the Ministry undertook a tourism investment attraction mission to the United Arab Emirates. The mission, which included participation by Alberta based tourism developers, was successful in developing relationships with investors interested in tourism investment opportunities in Alberta. The Ministry also represented the province at various tourism related investment conferences held throughout Canada to promote investment opportunities in Alberta's tourism sector.

The Ministry held the first annual Tourism Business Development Forum to share information on business development with tourism operators and community representatives. Updates were made to the Ministry's tourism business advisory publications in order to better serve the broad range of Alberta tourism development stakeholders. The Ministry also commissioned a study on assessing

STRATEGY 1.4

Support the development of new and enhanced tourism destinations and products, particularly in rural areas (e.g., the Canadian Badlands, Tracking Alberta's Dinosaurs, and heritage, experience-based, sport, learning/enrichment, Aboriginal and film tourism).

DID YOU KNOW?

A Meeting, Conventions & Incentives Planner is available at TravelAlberta.com to help you find exactly what you need to meet with success.

STRATEGY 1.5

Generate tourism in Alberta by updating the Travel Alberta visitor information centres and by enhancing the Tourism Information System to better support the Travel Alberta Contact Centre, visitor information centres, websites and publications.

tourism business development opportunities around water basins in Alberta, and in the recreational vehicle campground sector.

Collaboration continued with Canadian Badlands Ltd. to enhance regional development opportunities and expand its membership, which now includes 58 municipalities. Canadian Badlands Ltd. is a not-for-profit company that works to develop and promote southeast Alberta as a tourism destination. Products of the collaboration include the completion of a Canadian Badlands Tourism Development Strategy and the enhancement of eight regional touring guides with the addition of a children's section. The Ministry, in conjunction with the Ministry of Agriculture and Rural Development, organized a mission to expose Canadian Badlands stakeholders to tourism development best practices in rural Indiana.

The Ministry supported several tourism opportunities in rural Alberta, including: a development strategy for the Boomtown Trail; feasibility and design work on a multi-use trail proposed between Rocky Mountain House and Nordegg; learning enrichment products in provincial parks; and a redevelopment plan for the Icefields Parkway between Lake Louise and Jasper. The Ministry also supported the Growing Rural Tourism Conference through sponsorship and session presentations. The Aboriginal Tourism Advisory Council was renewed with a focus on the needs of Aboriginal tourism entrepreneurs. Consultations were held with Aboriginal groups throughout the province on their individual tourism development initiatives.

In partnership with Growing Alberta, a nonprofit organization that strives to increase consumer awareness of the province's agricultural and food industry, the Ministry developed a culinary tourism strategy. Another new product initiative was the development of a festival and event-planning manual to assist communities and other organizations with planning for new festivals and enhancing their existing products, which was available in the spring of 2009.

In conjunction with the Ministry of Infrastructure, the Ministry completed design work for a new visitor services building at the Canmore Travel Alberta Visitor Information Centre and selected a contractor through a tendering process. The building will provide expanded washroom facilities as well as after-hours self-serve tourism information for travellers.

The Ministry completed the redevelopment of the Consumer Market Intelligence and Fulfillment System component of the Tourism Information System. The Tourism Information System contains detailed tourism information about Alberta for use by Alberta's tourism industry. The Consumer Market Intelligence and Fulfillment System offers enhanced tools for travel counsellors at the Travel Alberta Contact/Distribution Centre and visitor information centres across the province.

STRATEGY 1.6

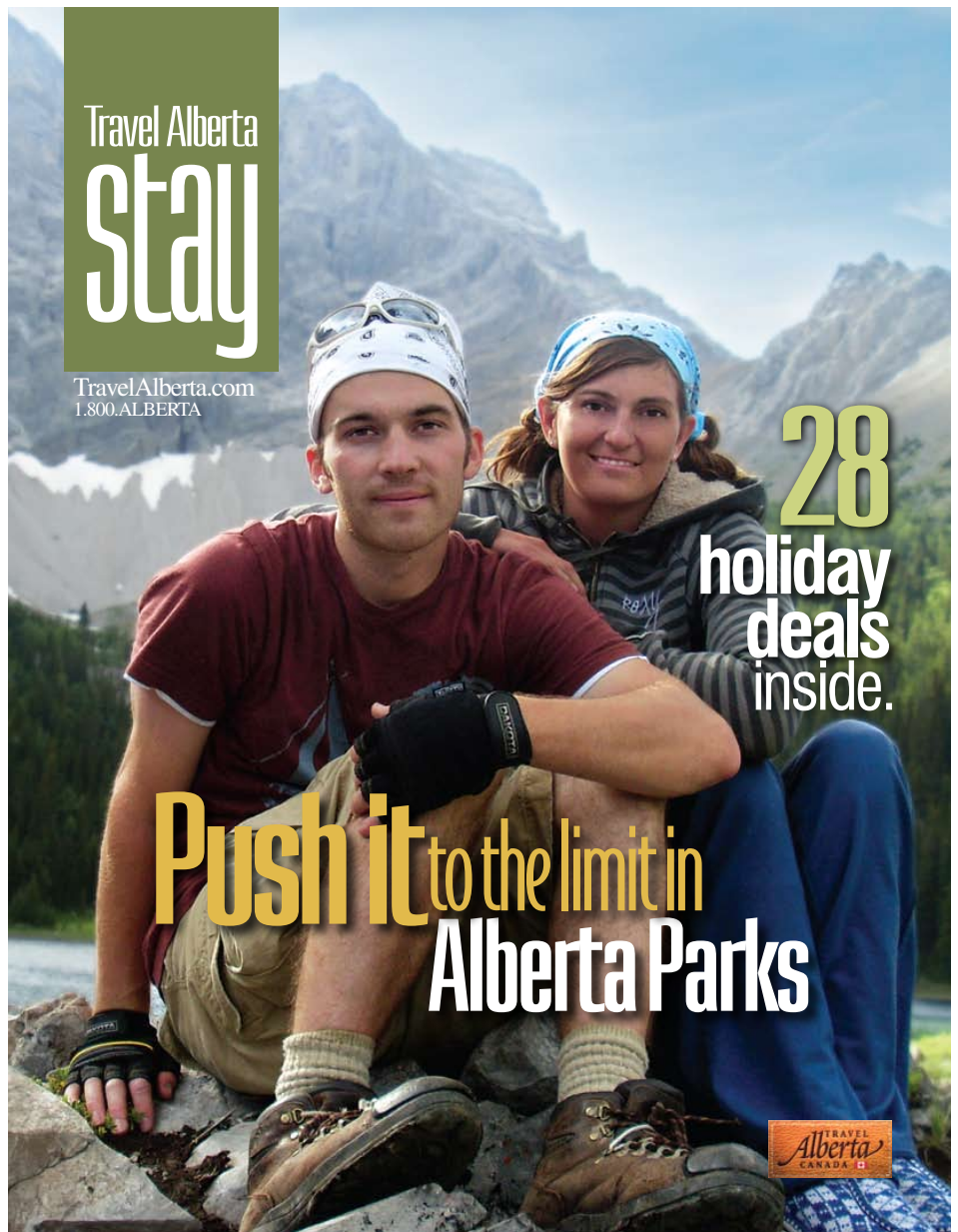
Develop a marketing plan to increase tourism in Alberta and awareness of the opportunities in Alberta's provincial parks and recreation areas.

A marketing plan was developed to promote travel and provide public information on services, facilities, public safety, resource management and opportunities in Alberta's provincial parks system. Products for the marketing plan included provincial and park-specific publications, websites and advertising. The Ministry's marketing initiatives included producing the Alberta Campground Guide, advertising in Travel Alberta publications and participating in the Canadian Badlands initiatives to market Alberta's provincial parks in the region as major destinations.

The Ministry continued to make enhancing the AlbertaParks.ca website a priority. Major enhancements were made to improve navigation through the addition of a Google map feature and improved park services and facilities descriptions. The Ministry's parks web pages experienced over 3.5 million page views during the year.

DID YOU KNOW?

Tourism statistics and research are available on the Tourism, Parks and Recreation website.
www.tpr.alberta.ca/tourism



STRATEGY 1.7

Raise awareness of Alberta as a tourism destination in all markets by increasing and diversifying Travel Alberta's tourism marketing activities (e.g., expanding web-based marketing, targeted consumer promotions).

Ministry tourism initiatives undertaken in 2008-09 included: partnering to increase Alberta air access and capacity from international markets, e-marketing and promoting festivals, events, and a wide variety of activities and tourism destinations across the province through a wide range of marketing campaigns such as the Stay campaign. All marketing programs carried out were consistent with the strategic marketing plan endorsed by the Strategic Tourism Marketing Council. The Ministry also worked to identify new marketing opportunities around the 2010 Olympic and Paralympic Winter Games. Strategies were developed to leverage the considerable international/national media exposure planned for all activities around the Olympic and Paralympic events.

Through Travel Alberta, the Ministry continued to participate in the Alberta House and Alberta Train projects, as part of the marketing efforts surrounding the Olympic and Paralympic Winter Games. Alberta House is a venue that will provide a number of opportunities to showcase Alberta artists, provide business-to-business hosting opportunities for Alberta companies and ventures, and recognize Alberta athletes. Alberta House will feature Alberta imaging that will identify our province to international audiences. The Alberta Train will feature displays and promote Alberta to international businesses, visitors and special guests. It will be a unique means of transportation from Vancouver to the venues in Whistler.

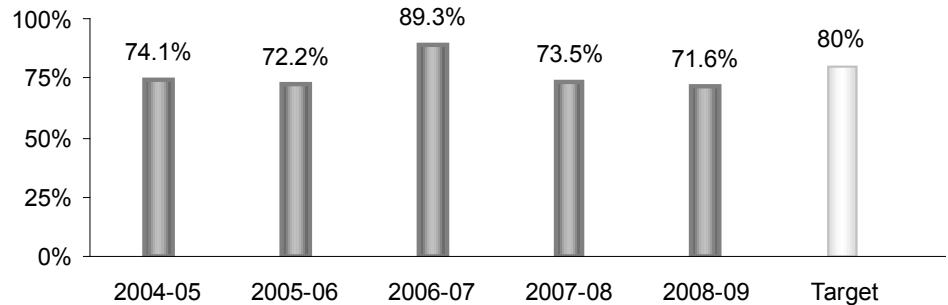
STRATEGY 1.8

Improve tourism marketing effectiveness by establishing Travel Alberta as a legislated corporation that is accountable to government, responsive and competitive in the tourism industry.

Travel Alberta, the province's tourism marketing agency, was established as a legislated corporation on April 1, 2009. Ten Albertans were appointed to Travel Alberta's board of directors. The new board formed the transition committee that helped to establish the legislated corporation. With a strong corporate structure and guidance from a Board with significant business expertise, Travel Alberta is now in an even better position to respond quickly to global competitive and economic challenges.

Performance Measures**MEASURE 1.A**

Per cent of tourism industry clients satisfied with tourism development services

Per cent of tourism industry clients satisfied with tourism development services

Source: Tourism Division Client Satisfaction Survey

Description

This measure indicates the per cent of the public and private sector tourism industry clients who had contact with the Tourism Division in a particular year and expressed satisfaction with the Division's tourism development services.

Results

In 2008-09, 71.6 per cent of tourism industry clients were satisfied with services related to tourism development.

Analysis

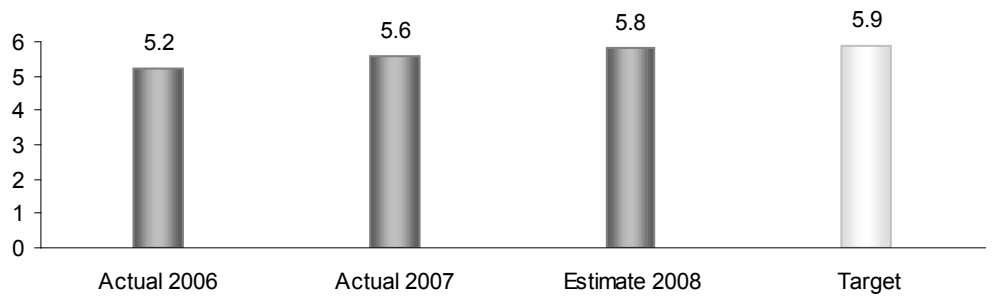
This was lower than the 2008-09 target of 80 per cent and 1.9 per cent less than the previous year's result of 73.5 per cent. However, it remains consistent with historical results with the exception of 2006-07 (89.3 per cent), which was an unusually high result. The 2006-07 result led to an ambitious target for 2008-09, as the target was based on an average of the results for the last three years, plus a one per cent stretch factor.

Client satisfaction is influenced by several factors such as the frequency of clients' contact with the Tourism Division and their varying needs, preferences and expectations. Clients often seek funding or investor/developer interest in their projects, which the Tourism Division cannot guarantee. These expectations may result in different experiences and varying levels of satisfaction. Results may have also been influenced by holding the first annual Tourism Business Development Forum to share information on business development with tourism operators and community representatives, and the fourth annual Tourism Investment Symposium to feature tourism investment opportunities from Alberta communities.

MEASURE 1.B

Total tourism expenditures in Alberta
(\$billion)

Total tourism expenditures in Alberta



Source: Statistics Canada Travel Survey of Residents of Canada and International Travel Survey, Tourism, Parks and Recreation

Notes: Results for 2006 and 2007 were revised based on the release of the final data from the Statistics Canada travel surveys. Due to revisions to the Statistics Canada Travel Survey of Residents of Canada in 2006, results are not comparable with previous years.

Description

This measure indicates the annual value of all tourism-related expenditures in Alberta in current dollars. This includes expenditures made in Alberta by visitors from overseas, the United States, other Canadian provinces and residents of Alberta.

Results

The estimated total tourism expenditures in Alberta for 2008 is \$5.8 billion.

Analysis

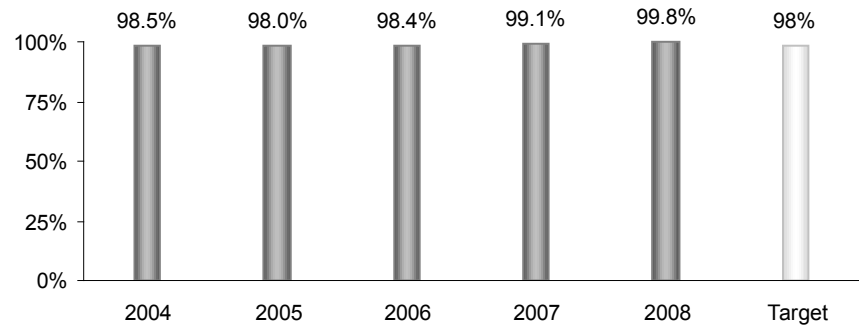
Total tourism expenditures were estimated at \$5.8 billion in 2008, nearly meeting the target of \$5.9 billion. External influences that may have an impact on results include economic conditions in Alberta’s key tourism markets; the value of the Canadian dollar; world events such as war, terrorism, disease, natural disaster, and political upheaval; implementation of new security procedures at border crossings; and increased competition from other tourism destinations. The recent global financial crisis, rising unemployment rates in many industrialized countries, including Canada, and the increasing number of countries that are in (or entering) recession had a negative impact on travel volume and spending in Alberta. The success of tourism marketing strategies, such as Travel Alberta’s Stay marketing campaign, may also have influenced results.

MEASURE 1.C

Per cent of clients satisfied with their overall experience at Travel Alberta visitor information centres

Results for 2004 to 2008 reviewed by the Auditor General.

Per cent of clients satisfied with their overall experience at Travel Alberta visitor information centres



Source: Visitors Information Centre Satisfaction Survey

Description

This measure displays the satisfaction of clients with their overall experience at the 10 Travel Alberta visitor information centres.

Results

In 2008, 99.8 per cent of clients were satisfied with their overall experience at Travel Alberta visitor information centres.

Analysis

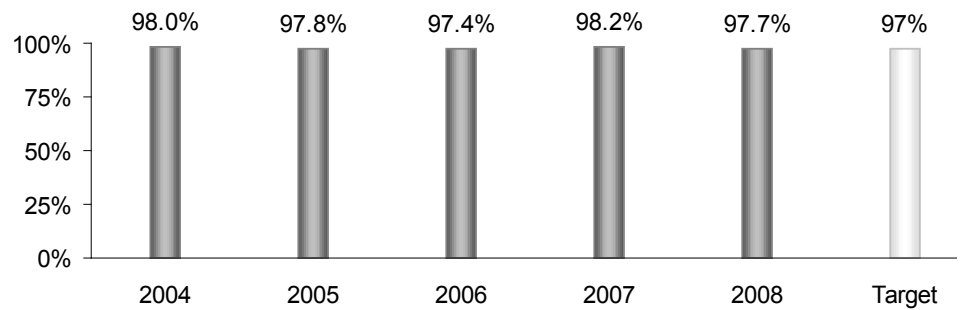
The target for 2008 was exceeded by 1.8 per cent, as 99.8 per cent of visitor information centre clients were satisfied with their visit. External factors influencing results could include age and condition of the facilities, prior experiences at other sites/venues, contractor staff training, knowledge of Alberta’s attractions, general reductions in travel by Alberta residents and visitors, and weather. Consistent, high-quality staff training, as well as good working conditions and effective teamwork, contributed to achieving and maintaining a high level of visitor satisfaction, as approximately 99 per cent of clients were satisfied with the staff. Moreover, approximately 69 per cent of clients reported that they would likely make another trip to Alberta because of the information they gained from visiting the centre and another 20 per cent indicated they would consider it.

MEASURE 1.D

Per cent of clients satisfied with overall service received through the Travel Alberta Contact Centre

Results for 2004 to 2008 reviewed by the Auditor General.

Per cent of clients satisfied with overall service received through the Travel Alberta Contact Centre



Source: Travel Alberta Interactive Voice Response Survey

Description

This measure indicates the overall satisfaction of callers to the Travel Alberta Contact Centre (1-800-ALBERTA).

Results

In 2008, 97.7 per cent of clients were satisfied with the overall service received through the Travel Alberta Contact Centre.

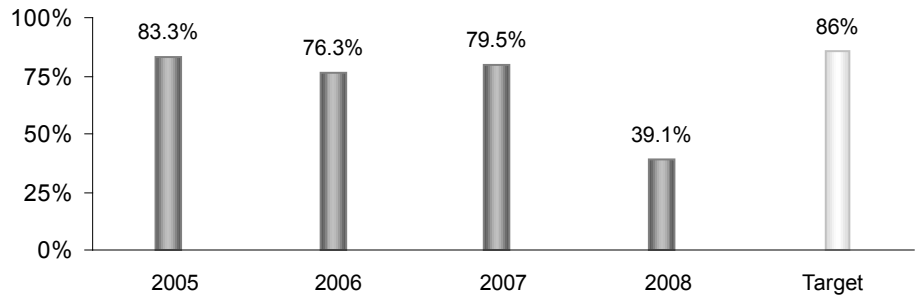
Analysis

The target was met for 2008, as 97.7 per cent of clients were satisfied with the overall service they received from the Travel Alberta Contact Centre. External factors that can influence client satisfaction include the amount and quality of information available from other travel information sources, clients' expectations and current knowledge, and the volume of calls. Continued monitoring and consultation with the service contractor resulted in consistently high satisfaction ratings.

MEASURE 1.E

Per cent of website visitors satisfied with their experience on the TravelAlberta.com website

Per cent of website visitors satisfied with their experience on the TravelAlberta.com website



Source: TravelAlberta.com Website Satisfaction Survey

Description

This measure indicates the level of user satisfaction with information received on TravelAlberta.com, as indicated through responses to a voluntary online website survey.

Results

In 2008, 39.1 per cent of clients were satisfied with their overall experience on the TravelAlberta.com website.

Analysis

The result of 39.1 per cent is the lowest since the inception of the performance measure and almost 47 per cent below the target for the year. The survey is open to all visitors of the website who wish to participate without a limitation on the number of times a single user can complete the survey. This methodology makes the survey highly susceptible to being a complaint mechanism for unrelated topics, rather than a tool for gathering feedback regarding the website and its performance. Statements on issues not related to the website’s functionality and information were often reported in the survey through the survey’s comment section. In addition to actual website feedback, other responses received varied from political and social issue comments to program and business practice complaints unrelated to the website. In total, there were 63 complaints about issues not related directly to the website (e.g., cost of gas, request for a student visa), which is over one quarter of all respondents. All other comments are reviewed and processed in order to make improvements to the website. There was a dramatic decrease in the amount of users filling out the survey in 2008-09. Historically there have been over 1,000 respondents while this year there was less than 250. The measure was removed from the Ministry’s 2009-12 business plan due to concerns with the accuracy of the results given the current methodology.

Core Business 2

Parks

In 2008-09, 51.4 per cent (\$123.6 million) of the Ministry's operating expenses related to core business two. Through this core business the Ministry helps preserve Alberta's natural heritage and provide opportunities for outdoor recreation and tourism. Expenditures increased \$54.5 million over the previous year due to financial assistance provided to support phase one of the development of the Capital Region River Valley Park. There were also increased maintenance and repairs to parks facilities.

Goal 2

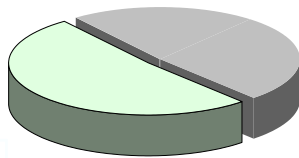
Provincial parks and protected areas preserve Alberta's natural heritage and provide opportunities for outdoor recreation and tourism

Overview

The Ministry supports this goal on an ongoing basis by:

- Managing Alberta's network of provincial parks and protected areas to enhance Albertans' quality of life and the overall environmental quality of the province.
- Preserving the province's natural heritage - the natural landscapes and features, ecosystems and ecological processes, biological diversity and the related cultural attributes that those landscapes and features include - and biodiversity by protecting more than 27,000 square kilometres of the province as a legacy for future generations.
- Providing opportunities for nature-based outdoor recreation, education and tourism.
- Promoting lifelong learning and stewardship through an emphasis on interpretation and environmental education that fosters an appreciation and understanding of Alberta's natural heritage and conservation.
- Operating the province's biodiversity database, the Alberta Natural Heritage Information Centre, to generate knowledge regarding the province's natural heritage and biodiversity and support land-use decisions.
- Keeping Alberta's provincial parks and recreation areas safe and enjoyable.
- Providing opportunities for volunteer involvement to enhance services and research.
- Selecting private sector contractors to operate facilities and provide services in designated parks, and monitoring their performance.

Operating Expenses Goal 2
(in millions)



\$123.6
(51.4%)

Goal 2 accounted for 51.4 per cent (\$123.6 million) of the Ministry's 2008-09 operating expense.

DID YOU KNOW?

Two new parks, OH Ranch Heritage Rangeland and Glenbow Ranch Provincial Park were added to the park system and contribute over 8,000 hectares of new protected lands.

STRATEGY 2.1

Ensure Alberta's parks and recreation areas remain protected yet accessible to Alberta's growing population by developing a plan for Alberta's parks and recreation areas.

STRATEGY 2.2

Repair, replace, upgrade and sustain facilities and infrastructure in Alberta's provincial parks and major recreation areas to ensure public health, safety and enjoyment.

STRATEGY 2.3

Increase public awareness and appreciation of Alberta's provincial parks and protected areas and their contribution to the economy and quality of life through innovative education, interpretation, marketing and public information services.

Results

The Ministry continued to develop Alberta's *Plan for Parks*, a mandated priority from the Premier. Research was conducted on Albertans' priorities for Alberta parks through a public survey. A draft Parks Planning Framework was shared with key stakeholders (e.g., First Nations, recreation groups, environmental interest groups, municipalities) for their feedback. Consultations were held that included individual meetings, technical briefing sessions and a Minister's forum. Based on the feedback received on the draft Parks Planning Framework, a *Plan for Parks* was developed and submitted to Cabinet for approval in April 2009. The *Plan for Parks* balances conservation and recreation objectives and the diverse needs of Albertans to guide the management of Alberta's parks programs over the next 10 years. The development of the plan has been a collaborative effort with involvement from Aboriginal communities, stakeholders, park visitors, government officials and staff.

The Ministry provided approximately \$49 million for parks infrastructure that included upgrades, capital maintenance and renewal projects in provincial parks and recreation areas. Water treatment upgrades completed this year included William A. Switzer, Little Bow, Park Lake, Moonshine Lake provincial parks and Oldman Dam Provincial Recreation Area.

Facility upgrades/refurbishment projects were completed at Nakiska ski area and Miquelon Lake, William A. Switzer, Cypress Hills, Winagami Lake, Jarvis Bay, Park Lake, Writing-On-Stone, Pierre Grey's Lake, and Pigeon Lake provincial parks and Cypress Hills Interprovincial Park. New seasonal staff housing was completed at various locations in the park system and construction of the Fish Creek Environmental Learning Centre commenced.

Paving projects were completed at Evan Thomas Trail in the Evan Thomas Provincial Recreation Area and Peter Loughheed, Kinbrook Island, Sir Winston Churchill and Wabamun Lake provincial parks.

The Ministry delivered interpretation and education programs in 13 parks, as well as outreach programs in Edmonton, Calgary, Lethbridge, Pincher Creek, Medicine Hat, Grande Prairie and Slave Lake. Nearly 500,000 people were reached through these programs and visits to park visitor centres. Also, hundreds of park visitors celebrated the grand opening of the new visitor centre in Cypress Hills Interprovincial Park.

In collaboration with the Ministry of Education, the Ministry developed and piloted five new videoconferencing programs. A number of inclusive programs for disabled Albertans in Kananaskis Country were piloted such as the KananAccess Challenge where three volunteer teams facilitated multi-day backcountry excursions for persons with severe disabilities. Also, the Nature as a Second Language Program was initiated for new Albertans/Canadians, which included the development of a guidebook to encourage their understanding and participation in Alberta's parks.

DID YOU KNOW?

The High Island Natural Area WILDcam program lets people from around the world view the activities of colonial nesting birds via the Internet.

STRATEGY 2.4

Complete management plans for priority parks and protected areas to provide day-to-day and long-term guidance in decision-making for these areas.

STRATEGY 2.5

Participate in the development and implementation of a Provincial *Land-use Framework* to address conflicts over competing use of land and provide a vision for an integrated sustainable land-use approach that balances economic, environmental and social concerns.

STRATEGY 2.6

Develop a research strategy to enhance the scientific knowledge needed to support the preservation of Alberta's natural heritage and management of Alberta's provincial parks and protected areas.

DID YOU KNOW?

A dedication ceremony to announce the twinning of two Ramsar Wetland sites - Alberta's Hay-Zama Lakes Wildland Provincial Park and the Dalai Lake National Nature Reserve in the Peoples Republic of China - was held in May 2008 at Rainbow Lake.

In addition to established Steward, Campground Host, Cooperating Association and Trail Care volunteer programs, new volunteer initiatives were added that focused on recreation, research and inclusive volunteer opportunities. These opportunities included: a recycle program at Dinosaur Provincial Park that was initiated with a nonprofit group; a program contributing to our knowledge about bears by tracking them throughout Kananaskis Country; and 15 years of avian research was compiled and distributed through the Boreal Centre for Bird Conservation at Lesser Slave Lake Provincial Park. The Ministry also completed a Stewardship Action Plan that sets new direction for enhancing public interest and support for parks programs. The action plan includes strategies to engage youth and diversify volunteerism and partnerships over the next 10 years.

The Ministry developed and implemented a consultation process for future parks management plans. Also, a website was created that lists the management plans and parks projects for which the Ministry is seeking public input. Consultations were completed for the OH Ranch Heritage Rangeland, Kananaskis Country Provincial Recreation Areas and Bragg Creek Provincial Park management plans. Consultations were also completed to develop management plans for the Grande Prairie region parks and William A. Switzer Provincial Park.

A regional planning model regarding the use of parks will be developed and implemented in conjunction with the *Land-use Framework* regional plans.

The Ministry fully supported and participated in the further development of the *Land-use Framework* and related initiatives. This included significant involvement in further refinement of the draft *Land-use Framework* that was released in May 2008. The Land-use Secretariat was established and regional land-use plans for the Lower Athabasca and South Saskatchewan regions were initiated. The Ministry's inventory of Ecologically Significant Areas was also updated to provide key resource data for the development of those and other regional plans.

In consultation with universities, colleges and non-government organizations, the Ministry developed a draft research strategy, titled the Science Strategy, to enhance the scientific knowledge that would support the preservation of Alberta's natural heritage and enhance the management of provincial parks and protected areas. The Science Strategy aims to increase the quantity and quality of environmental, social and economic science conducted in parks and to improve the Ministry's capacity to make sound, scientifically accurate decisions. Feedback on the strategy was collected from research strategy workshop participants in January 2009. The draft Science Strategy will be released for public comment in the spring of 2009.

DID YOU KNOW?

The lands of the Glenbow Ranch Provincial Park have a human history spanning 11,000 years.



Glenbow Ranch Provincial Park located between Calgary and Cochrane.

STRATEGY 2.7

Work with Alberta Environment and other ministries to manage Alberta's water resources and address the impacts of development on land, air, water and ecosystems.

The Ministry continues to participate in cross-ministry initiatives for the *Water for Life Strategy* and the oil sands strategy. The government released a renewed *Water for Life Strategy*, which is based on three outcomes: a safe, secure drinking water supply; healthy aquatic ecosystems; and reliable, quality water supplies for a sustainable economy. *Responsible Actions: A Plan for Alberta's Oil Sands* was also completed and released. The 20-year strategic plan outlines Alberta's long-term vision for the oil sands and provides an integrated approach for all levels of government, industry and citizens to manage the challenges and opportunities presented by oil sands development.

STRATEGY 2.8

Support the Capital Region River Valley Park concept to enhance protection of the North Saskatchewan River Valley and improve recreational opportunities in the Capital Region.

A grant agreement was completed and a \$50 million grant was provided to the River Valley Alliance to support further development of the Capital Region River Valley Park concept in the North Saskatchewan River Valley from Devon to the mouth of the Sturgeon River. The River Valley Alliance is a municipal partnership representing the City of Edmonton, Town of Devon, Parkland County, Leduc County, Sturgeon County and the City of Fort Saskatchewan. The grant agreement provides for management, control and reporting of the use of the grant funds.

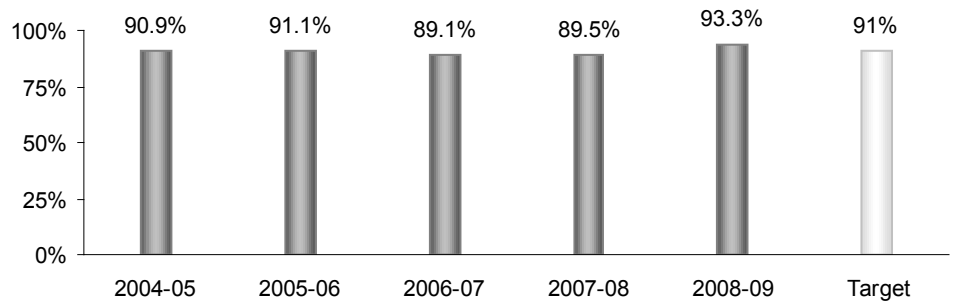
MEASURE 2.A

Visitor satisfaction with experiences at provincial parks and recreation areas

Results for 2004-05 to 2008-09 reviewed by the Auditor General.

Performance Measure

Visitor satisfaction with experiences at provincial parks and recreation areas



Source: Camper Satisfaction Survey

Description

This measure indicates visitors’ overall satisfaction with the services and facilities at Alberta’s provincial parks and recreation areas.

Results

In 2008-09, 93.3 per cent of visitors were satisfied with their experiences with the services and facilities at Alberta’s provincial parks and recreation areas.

Analysis

Visitor satisfaction with their experience with the services and facilities at Alberta’s provincial parks and recreation areas exceeded the target by 2.3 per cent. Overall satisfaction consists of all those who reported they are satisfied or very satisfied with their experience. In 2008-09, 50.7 per cent of respondents were very satisfied with their experiences, which is a 9.3 per cent increase from the previous year’s results. Additionally, 87 per cent of the respondents indicated they would return to the same campground in the future.

Visitors’ satisfaction is influenced by several factors, including interactions with other visitors, programs offered during the visit, public awareness of facilities and services, infrastructure renewal programs, services provided by contractors and park staff and the age, condition and cleanliness of facilities. When rating the staff of provincial parks and recreation areas, approximately 91 per cent of the respondents felt that the staff were friendly and courteous.

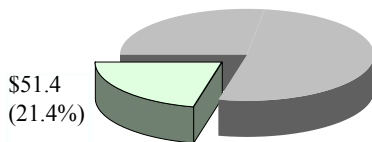
Alberta’s provincial parks and recreation areas continue to attract over eight million visits a year. To meet this demand the government provided approximately \$49 million for parks infrastructure that included upgrades, capital maintenance and renewal projects in provincial parks and recreation areas across the province.

Core Business 3

Recreation and sport

In 2008-09, 21.4 per cent (\$51.4 million) of the Ministry's operating expenses related to core business three. Through this core business the Ministry helps Albertans participate in sport and recreation and lead active, healthy lifestyles. Expenditures decreased \$69.1 million over the previous year due to one-time assistance for capital upgrades to Rexall Place, Pengrowth Saddledome, Commonwealth Stadium and McMahon Stadium provided in 2007-08. As well, the second installment to WinSport (Calgary Olympic Development Association) to renew the province's Olympic facilities and create a Canadian Centre for Sport Excellence (as part of the government's three year \$69 million commitment for upgrading Olympic facilities) was provided in 2008-09.

Operating Expenses Goal 3
(in millions)



Goal 3 accounted for 21.4 per cent (\$51.4 million) of the Ministry's 2008-09 operating expense.

Goal 3

Albertans participate in sport and recreation and lead active, healthy lifestyles

Overview

The Ministry supports this goal on an ongoing basis by:

- Promoting participation in sport, recreation and physical activity in communities, schools and workplaces.
- Working with local, provincial, national and international agencies to support athletic achievements.
- Supporting and facilitating participation in sport at the international, interprovincial, provincial and community levels.
- Providing financial support to provincial sport and recreation associations, active living agencies, communities, community organizations and individuals through the Alberta Sport, Recreation, Parks and Wildlife Foundation.
- Managing land and facilities donated to the Alberta Sport, Recreation, Parks and Wildlife Foundation.

Results

The Ministry worked with the Public Health Agency of Canada and the Ministry of Health and Wellness to promote healthy living and physical activity at a provincial and community level through a Memorandum of Understanding. Through this understanding, the Ministry provided \$125,000 in funding to projects for the promotion of physical activity at a provincial and community level. These projects include the Swim to Survive Program, the Treaty 6 Healthy Active Schools Symposium, and the Power of Being A Girl Conference. With

STRATEGY 3.1

Further recommendations in the renewed Alberta Active Living Strategy to encourage active, healthy lifestyles by developing and maintaining partnerships with communities and organizations and by supporting active living opportunities.

DID YOU KNOW?

More than 2,800 athletes, coaches and officials participated in four days of fun and spirited competition at the 2008 Alberta Summer Games held at Medicine Hat in August 2008.

STRATEGY 3.2

Address recommendations in the Alberta Sport Plan to support volunteer sport organizations, leadership development, excellence, access to programs, safe recreation infrastructure and athlete assistance.

the continuation of the Memorandum of Understanding, new projects have been selected that will continue to promote children and youth physical activity participation opportunities and supportive environments.

In 2008-09, the Ministry provided over \$1.6 million in funding to 16 active living agencies to support a coordinated provincial delivery system of programs and services through the Alberta Sport, Recreation, Parks and Wildlife Foundation. These programs are aimed at supporting physical activity in Alberta through fitness and lifestyle services, school community workshops, workplace resources and community outreach services.

The Ministry continued to partner with provincial and federal agencies, communities and private businesses to facilitate the delivery of the Alberta's Future Leaders Program to 10 Aboriginal communities. Opportunities were provided for youth to participate in more than 4,000 hours of summer sports and recreation programming as well as provincial leadership retreats and arts camps.

Over 250 Municipal Recreation/Tourism Areas grants across the province were approved. The over \$1.4 million in grants helped to ensure that outdoor public facilities are maintained and the communities are able to improve local amenities and encourage tourism.

The Ministry provided approximately \$8.5 million in grants to support sport and recreation opportunities in communities through provincial sport and recreation organizations. In addition, grants totalling over \$750,000 were provided for more than 315 provincial and community projects related to sport and recreation programs, equipment purchases, leadership development, athlete training and parks and wildlife research projects. Additionally, approximately \$1 million was provided to provincial sport and recreation associations under the Association Support Grant Program to increase their capacity to support sport and recreation opportunities by hiring staff to support their volunteers.

Podium Alberta, a high performance athlete assistance program, was launched in April 2008. Podium Alberta supplements the funding provided to Alberta's high performance athletes by the federal government. This program allows athletes to train and live in Alberta while competing at the national and international level. The program assisted 230 individuals in 2008-09. The Ministry also provided 85 hosting grants totalling over \$480,000 to provincial sport and recreation associations and local clubs and organizations to host western Canadian, national and international events.

The Ministry enhanced participation in sport for under-represented groups (e.g., girls, women, Aboriginal people, persons with disabilities and those disadvantaged either financially or by location) through a wide variety of programs to support areas such as wheelchair curling, sledge hockey and the implementation of the Canadian Sport for Life concept. Canadian Sport for Life provides opportunities for all Canadians to participate in quality sport and physical activity, throughout their lifetime at a level appropriate for their development.

STRATEGY 3.3

Implement the Alberta Recreation Corridor and Trails Designation Program to make trails easier to use, operate and manage.

The Ministry also worked with the Indigenous Sport Council of Alberta to develop a program to support Métis and First Nations recreation directors, coaches, teachers and other community sport leaders throughout Alberta to improve and expand sport and recreation activities for Aboriginal youth.

The Recreation Corridors Coordinating Committee is laying groundwork for a recreation corridor and Trails Designation Program. Work has proceeded in areas related to risk management, liability and enforcement, which are crucial to the implementation of this program. As part of the implementation, the Ministry will examine options to support the development and operations of recreation trails in the province.

The Ministry is providing \$1.5 million over the next three years to improve provincial trails as part of the Community Development Trust Program. The program is a joint federal and provincial initiative designed to utilize under-employed Aboriginal and seasonal workers in rural areas and create economic opportunities in the development and maintenance of recreation trail infrastructure. Improvements will be made on the Old Peace River Trail between Athabasca and Slave Lake and the trails in the Crowsnest Pass area.

DID YOU KNOW?

Alberta has proudly joined Canada's Games by becoming an official contributing province to the Vancouver 2010 Olympic and Paralympic Games.



A participant in the cross country skiing event at the first Alberta 55 Plus Winter Games in Lethbridge in February 2009.

STRATEGY 3.4

Implement the sports initiatives in the 2010 Olympic and Paralympic Winter Games Accord with the Vancouver Organizing Committee.

The Ministry hosted the Vancouver Organizing Committee for the 2010 Olympic and Paralympic Winter Games and coordinated the recruitment efforts of Alberta volunteers for the 2010 Olympic and Paralympic Winter Games. These volunteer positions will provide Alberta's volunteers an opportunity to gain valuable international level experience, enhance the proficiency of Alberta's officials and support a legacy of international competitions in Alberta.

A Memorandum of Understanding was negotiated with the Government of British Columbia to ensure utilization of Olympic venues in both provinces for international competitions and to maximize economic benefits and long-term utilization of legacy facilities.

Alberta was promoted as a premier international winter sport destination by enhancing marketing efforts for high performance sports in targeted markets. The World Cup Roundtable brought all winter Olympic sport disciplines together and maximized the impact of these efforts. Seven World Cup Events were secured for Alberta's world-class facilities during the 2009-10 pre-Olympic season. These events create exciting opportunities for sport development and exposure to international competition in our province.

STRATEGY 3.5

Support the development of facilities to accommodate training and hosting of World Cup and world championship events leading up to the 2010 Olympic and Paralympic Games.

The government provided \$20 million, the second instalment of a three-year \$69 million investment, to WinSport (Calgary Olympic Development Association) to renew the 1988 Winter Olympic legacy facilities and create a Canadian Centre for Sport Excellence. Work was started on the Athletic and Ice Complex at Canada Olympic Park, which will have the capability to host national and international sporting events. The facility was designed with extensive input from athletes, coaches and various sport organizations to provide a competitive advantage for Canadian athletes as well as recreational opportunities for youth.



2006 Olympic Gold Medalist Chandra Crawford, and Minister Cindy Ady, hold the official Olympic Torch at the Alberta Reception celebrating the one-year countdown to the Vancouver 2010 Olympic and Paralympic Winter Games on February 13 in Vancouver, British Columbia.

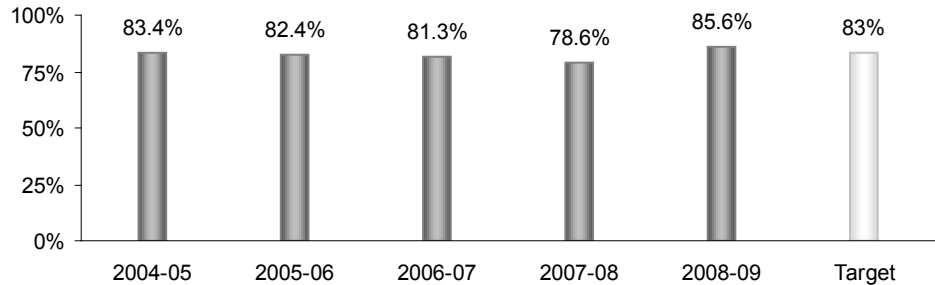
MEASURE 3.A

Participation in sport and recreational activities by adult Albertans

Results for 2004-05 to 2008-09 reviewed by the Auditor General.

Performance Measure

Participation in sport and recreational activities by adult Albertans



Source: Tourism, Parks and Recreation Survey of Albertans

Description

This measure provides a general indicator of participation in sport and recreational activity in the province by adult Albertans in the past year. Participation in a sport and recreational activity encompasses a broad range of activities such as walking, bicycling, skiing, golfing, skating, swimming and amateur sports.

Results

In 2008-09, 85.6 per cent of adult Albertans participated in sport and recreational activities.

Analysis

The percentage of adult Albertans who participated in sport and recreational activities increased to 85.6 per cent in 2008-09, which is seven per cent higher than the previous year. This exceeded the 2008-09 target by 2.6 per cent. Results may be affected by many external influences such as lifestyle choices, the disposable income Albertans have to spend on sport and recreational activities, demographic changes, and the media’s reporting on the importance of living an active, healthy lifestyle. A continued emphasis on encouraging Albertans to live an active, healthy lifestyle is needed to maintain or increase the 85.6 per cent result.

The on-going research regarding the positive results that active living has on the overall health and wellness of Albertans may increase participation in sport and recreation over the next few years. To help achieve these results, the Ministry provided approximately \$8.5 million in grants to support sport and recreation opportunities in communities through provincial sport and recreation organizations. A new measure related to this goal is introduced in the 2009-12 business plan. The new measure focuses on the activity level of Albertans age 12 to 19.

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Ministry of Tourism, Parks and Recreation

Consolidated Financial Statements

March 31, 2009

**Ministry of Tourism, Parks, and Recreation
Consolidated Financial Statements
March 31, 2009**

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Auditor's Report

To the Members of the Legislative Assembly

I have audited the consolidated statement of financial position of the Ministry of Tourism, Parks and Recreation as at March 31, 2009 and the consolidated statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Ministry's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Ministry as at March 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Original Signed by Fred J. Dunn, FCA
Auditor General

Edmonton, Alberta
June 1, 2009

The official version of this Report of the Auditor General and the information the Report covers, is in print form.

Ministry of Tourism, Parks and Recreation
Consolidated Statement of Operations
For the year ended March 31, 2009
(in thousands)

	2009		2008
	Budget (Schedule 4)	Actual	Actual Restated (Note 3)
Revenues (Schedules 1 and 2)			
Internal Government Transfers	\$ 95,620	\$ 95,620	\$ 114,118
Transfers from the Government of Canada	493	541	480
Investment Income	476	535	591
Premiums, Fees and Licences	7,081	7,336	6,698
Other Revenue	4,698	4,201	3,283
	<u>108,368</u>	<u>108,233</u>	<u>125,170</u>
Expenses – Directly Incurred (Note 2(c) and Schedules 3 and 6)			
Ministry Support Services	7,628	6,927	5,364
Tourism	66,229	63,944	56,817
Parks	122,685	117,328	63,946
Recreation and Sport	51,505	50,663	119,970
	<u>248,047</u>	<u>238,862</u>	<u>246,097</u>
Valuation Adjustments			
Provision for Environmental Obligations	-	1,073	608
Provision for Doubtful Accounts	-	7	8
Provision for Vacation Pay and Banked Overtime	110	423	394
	<u>110</u>	<u>1,503</u>	<u>1,010</u>
Total Expenses	<u>248,157</u>	<u>240,365</u>	<u>247,107</u>
Gain (Loss) on Disposal of Tangible Capital Assets	<u>2,300</u>	<u>(72)</u>	<u>(302)</u>
Net Operating Results	<u>\$ (137,489)</u>	<u>\$ (132,204)</u>	<u>\$ (122,239)</u>

The accompanying notes and schedules are part of these consolidated financial statements.

Ministry of Tourism, Parks and Recreation
Consolidated Statement of Financial Position
As at March 31, 2009
(in thousands)

	2009	2008
		Restated (Note 3)
Assets		
Cash (Note 5)	\$ 2,651	\$ 3,428
Accounts Receivable, Prepaid Expenses and Inventory (Note 6)	1,229	627
	3,880	4,055
Restricted Cash (Note 8)	426	426
Tangible Capital Assets (Schedule 7)	368,324	335,503
	\$ 372,630	\$ 339,984
Liabilities		
Accounts Payable and Accrued Liabilities	\$ 20,703	\$ 30,936
Unearned Revenue	528	362
	21,231	31,298
Net Assets		
Net Assets at Beginning of Year	308,686	269,997
Net Operating Results	(132,204)	(122,239)
Net Financing Provided from General Revenues	174,917	160,928
	351,399	308,686
Net Assets at End of Year (Note 8)	\$ 372,630	\$ 339,984

The accompanying notes and schedules are part of these consolidated financial statements.

Ministry of Tourism, Parks and Recreation
Consolidated Statement of Cash Flows
For the year ended March 31, 2009
(in thousands)

	<u>2009</u>	<u>2008</u>
		Restated (Note 3)
Operating Transactions		
Net Operating Results	\$ (132,204)	\$ (122,239)
Non-cash Items included in Net Operating Results:		
Amortization	11,216	10,542
Loss on Disposal of Tangible Capital Assets	72	302
Valuation Adjustments	1,010	1,010
	<u>(119,906)</u>	<u>(110,385)</u>
Increase (Decrease) in Accounts Receivable, Prepaid Expenses and Inventories before Valuation Adjustments	(600)	136
(Increase) Decrease in Accounts Payable and Accrued Liabilities before Valuation Adjustments	(11,235)	5,549
Increase in Unearned Revenue	167	62
	<u>(131,574)</u>	<u>(104,638)</u>
Capital Transactions		
Acquisition of Tangible Capital Assets	(44,211)	(49,897)
Proceeds on Disposal of Tangible Capital Assets	261	83
Transfers of Tangible Capital Assets	(170)	(5,404)
	<u>(44,120)</u>	<u>(55,218)</u>
Financing Transactions		
Net Financing Provided from General Revenues	174,917	160,928
Increase (Decrease) in Cash	(777)	1,072
Cash, at Beginning of Year	<u>3,854</u>	<u>2,782</u>
Cash, at End of Year	<u>\$ 3,077</u>	<u>\$ 3,854</u>

The accompanying notes and schedules are part of these consolidated financial statements.

**Ministry of Tourism, Parks and Recreation
Notes to the Consolidated Financial Statements
Year ended March 31, 2009**

Note 1 Authority and Purpose

The Minister of Tourism, Parks and Recreation has, by the *Government Organization Act* and its regulations, been designated responsible for various Acts. To fulfill these responsibilities, the Minister is responsible for the organizations listed in Note 2(a). The authority under which each organization operates is also listed in Note 2(a). Together these organizations form the Ministry of Tourism, Parks and Recreation (Ministry).

The purpose of the Ministry is to enhance and preserve the quality of life for Albertans. This is done by:

- managing Alberta's provincial parks and protected areas;
- promoting recreational and sport opportunities;
- facilitating tourism marketing and development.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants (PSAB).

(a) Reporting Entity

The reporting entity is the Ministry of Tourism, Parks and Recreation. The *Government Accountability Act* defines a Ministry as including the Department and any Provincial agency and Crown-controlled organization for which the Minister is responsible.

These consolidated financial statements include the accounts of the following organizations:

<u>Organization</u>	<u>Authority</u>
Department of Tourism, Parks and Recreation	<i>Government Organization Act</i>
Alberta Sport, Recreation, Parks and Wildlife Foundation	<i>Alberta Sport, Recreation, Parks and Wildlife Foundation Act</i>

All ministries of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Minister of Finance and Enterprise. All cash receipts of ministries are deposited into the Fund and all cash disbursements made by the ministries are paid from the Fund. Net Financing Provided from General Revenues is the difference between all cash receipts and all cash disbursements made.

Ministry of Tourism, Parks and Recreation
Notes to the Consolidated Financial Statements
Year ended March 31, 2009

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Consolidation

The accounts of the organizations listed in Note 2(a) above have been consolidated. Revenue and expense transactions, investing and financing transactions, and related asset and liability accounts between the consolidated organizations were eliminated upon consolidation.

(c) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Donations are recognized as revenues when they are received. Donations of materials and services that would otherwise have been purchased are recorded at fair value at the date of donation when fair value can reasonably be determined.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Transfers from Government of Canada

Transfers from Government of Canada are recognized as revenue when authorized by federal legislation or federal/provincial agreements, eligibility criteria if any are met and a reasonable estimate of the amounts can be made.

Dedicated Revenue

Dedicated revenue initiatives provide a basis for authorizing spending. Dedicated revenues are shown as credits or recoveries in the details of the Government Estimates for a supply vote. If budgeted revenues are not fully realized, spending is reduced by an equivalent amount. If actual dedicated revenues exceed budget, the Ministry may, with the approval of the Treasury Board, use the excess revenue to fund additional expenses on the program. Schedule 2 discloses information on the Ministry's dedicated revenue initiatives.

Ministry of Tourism, Parks and Recreation
Notes to the Consolidated Financial Statements
Year ended March 31, 2009

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Ministry has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets.
- pension costs which comprise the cost of employer contributions for current service of employees during the year.
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay and environmental obligations.

Grants are recorded as expenses when authorized and when all eligibility criteria have been satisfied.

Incurred by Others

Services contributed by other entities in support of the Ministry's operations are disclosed in Schedule 6.

Assets

Financial assets of the Ministry are limited to financial claims, such as advances to and receivables from other organizations, employees and other individuals, as well as inventories held for resale.

Inventories are valued at the lower of cost and net realizable value. Cost is determined on the first in first out basis.

Ministry of Tourism, Parks and Recreation
Notes to the Consolidated Financial Statements
Year ended March 31, 2009

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Assets acquired by right are not included. Tangible capital assets of the Ministry are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is \$100,000 and the threshold for all other tangible capital assets is \$5,000. All land is capitalized.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

When physical assets (tangible capital assets and inventories) are gifted or sold for a nominal sum, the fair values of these physical assets less any nominal proceeds are recorded as grants in kind.

Artworks are not recorded as assets. Purchases of artworks are expensed in the period in which the items are acquired. Donations of artworks are reported as revenue and expenses at their fair value when fair value can be determined. When fair value cannot be reasonably determined, these donations are recorded at nominal value.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Environmental obligations are recorded as liabilities when there is little or no discretion to avoid settlement of the obligation and a reasonable estimate of the amount can be made.

Net Assets

Net assets represent the difference between the carrying value of assets held by the Ministry and its liabilities.

Restricted funds and endowment funds (Note 8) are considered appropriations from net assets and are reported as net assets.

An externally restricted fund accounts for non-government contributions, which can only be used for the purpose specified by the donor.

Ministry of Tourism, Parks and Recreation
Notes to the Consolidated Financial Statements
Year ended March 31, 2009

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Net Assets (continued)

An internally restricted fund accounts for funds restricted by the Ministry Foundation for either matching non-government contributions, which can only be used for an identified purpose, or for retaining an ongoing funding capability.

An endowment fund accounts for contributions received under various agreements with sponsors and matching funds may be provided by Ministry Foundation. In addition, the endowment fund can include internally restricted funds to be used for identified purposes, or for retaining an ongoing funding capability.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

Measurement Uncertainty (in thousands)

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount. Environmental obligations are included in accounts payable and accrued liabilities in the amount of \$1,480 (2008 – \$907) based on management's best estimates that reflect the most probable course of action. Increased construction costs, or other unanticipated changes may affect these estimates.

Ministry of Tourism, Parks and Recreation
Notes to the Consolidated Financial Statements
Year ended March 31, 2009

Note 3 Government Reorganization/Program Transfers (in thousands)

The Ministry of Tourism, Parks and Recreation was established as a result of restructuring of government ministries announced on March 12, 2008. The Ministry of Tourism, Parks, Recreation and Culture was split into the Ministry of Tourism, Parks and Recreation and the Ministry of Culture and Community Spirit. Comparatives for 2008 have been restated as if the Ministry had always been assigned with its current responsibilities. Net assets on March 31, 2007 are made up as follows:

Net Assets as previously reported	\$ 283,101
Transfer to the Ministry of Culture and Community Spirit	(12,854)
Transfer to the Ministry of Employment and Immigration	<u>(250)</u>
Net Assets at March 31, 2007	<u><u>\$ 269,997</u></u>

Based on an agreement between the Ministries of Service Alberta and Tourism, Parks and Recreation, effective April 1, 2008, the Ministry of Tourism, Parks and Recreation transferred the budgetary responsibility for the functional reporting of information technology services to the Ministry of Service Alberta. This resulted in the restatement of comparative figures for 2008 which increased Net Operating Results by \$1,099 and decreased Net Financing provided from General Revenues by \$1,099.

Note 4 Restatement of Prior Year Fund Balance (in thousands)

The Alberta Sport, Recreation, Parks and Wildlife Foundation received a contribution which was included in accounts receivable in the amount of \$2,300 in the prior year. Through a legal review process the receivable amount was deemed a perpetual trust, in which the foundation is entitled to the investment income only. Comparatives for 2008 have been restated as if the Foundation was only in receipt of investment income. The Fund balance on March 31, 2008 is made up as follows:

Fund Balance as previously reported	\$ 7,101
Transfer from Accounts Receivable	(2,300)
Transfer to Accounts Receivable Investment Income	<u>36</u>
Fund Balance at March 31, 2008	<u><u>\$ 4,837</u></u>

Ministry of Tourism, Parks and Recreation
Notes to the Consolidated Financial Statements
Year ended March 31, 2009

Note 5 Cash and Restricted Cash (in thousands)

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed-income securities with a maximum term-to-maturity of three years. As at March 31, 2009, securities held by Fund have a time-weighted return of 3.0% per annum (2008 – 4.5% per annum).

Cash in the amount of \$1,729 (2008 - \$1,692) has been externally restricted and \$146 (2008 – \$143) has been internally restricted and is therefore not available to pay for operating expenses.

Due to the short-term nature of these deposits, the carrying value approximates fair value.

Note 6 Accounts Receivable, Prepaid Expenses and Inventory (in thousands)

	2009			2008
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Accounts Receivable	\$ 1,244	\$ 101	\$ 1,143	\$ 530
Advances	14	-	14	-
Inventory	16	-	16	8
Prepaid Expenses	56	-	56	45
Refunds from Suppliers	-	-	-	44
	\$ 1,330	\$ 101	\$ 1,229	\$ 627

Accounts receivable are unsecured and non-interest bearing.

Note 7 Artworks (in thousands)

The Ministry has a collection of artworks consisting of 19 (2008 – 19) prints of the Waterfowl of North America Collection #1250 with an approximate value of \$5 (2008 – \$5). There were no artwork dispositions (2008 – Nil) or acquisitions (2008 – Nil) during the year.

Ministry of Tourism, Parks and Recreation
Notes to the Consolidated Financial Statements
Year ended March 31, 2009

Note 8 Net Assets (in thousands)

	<u>2009</u>	<u>2008</u>
		Restated (Note 3)
Unrestricted Funds	\$ 346,767	\$ 304,151
Endowment Funds	426	426
Externally Restricted Funds	4,060	3,966
Internally Restricted Funds	146	143
	<u>\$ 351,399</u>	<u>\$ 308,686</u>

Note 9 Contractual Obligations (in thousands)

	<u>2009</u>	<u>2008</u>
Capital Construction Contracts	\$ 4,821	\$ 8,756
Grant Agreements	855	10,096
Long-term Leases	538	1,354
Service Contracts	38,959	45,360
	<u>\$ 45,173</u>	<u>\$ 65,566</u>

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	<u>Capital Construction Contracts</u>	<u>Grant Agreements</u>	<u>Long-term Leases</u>	<u>Service Contracts</u>	<u>Total</u>
2009 - 2010	\$ 4,821	\$ 405	\$ 216	\$ 34,416	\$ 39,858
2010 - 2011	-	400	222	1,369	1,991
2011 - 2012	-	50	79	1,240	1,369
2012 - 2013	-	-	15	915	930
2013 - 2014	-	-	6	754	760
Thereafter	-	-	-	265	265
	<u>\$ 4,821</u>	<u>\$ 855</u>	<u>\$ 538</u>	<u>\$ 38,959</u>	<u>\$ 45,173</u>

Ministry of Tourism, Parks and Recreation
Notes to the Consolidated Financial Statements
Year ended March 31, 2009

Note 10 Contingent Liabilities (in thousands)

At March 31, 2009 the Department is a defendant in three legal claims (2008 - six legal claims). Two of these claims have specified amounts totalling \$5,201 and the remaining one has no specified amount (2008 – five claims with specified amounts of \$12,306 and one with no specified amount). These claims are covered by the Alberta Risk Management Fund.

The resulting loss, if any, from these claims cannot be determined.

Note 11 Trust Funds Under Administration (in thousands)

The Ministry administers a trust fund that is a regulated fund consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the fund and administers it for the purposes of various trusts, they are not included in the Ministry's financial statements.

As at March 31, 2009, the ministry administered the following trust fund:

	2009	2008
Parks General Trust and Performance Deposits	\$ 795	\$ 594

In addition to the above trust fund under administration, the Ministry holds bank guarantees in the form of letters of credit in the amount of \$40,827 (2008 – \$26,378).

Note 12 Benefit Plans (in thousands)

The Ministry participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The Ministry also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of \$2,868 for the year ended March 31, 2009 (2008 – \$2,545).

At December 31, 2008, the Management Employees Pension Plan reported a deficiency of \$568,574 (2007 – \$84,341) and the Public Service Pension Plan reported a deficiency of \$1,187,538 (2007 – \$92,509 as restated). At December 31, 2008, the Supplementary Retirement Plan for Public Service Managers had a surplus of \$7,111 (2007 – surplus of \$1,510).

Ministry of Tourism, Parks and Recreation
Notes to the Consolidated Financial Statements
Year ended March 31, 2009

Note 12 Benefit Plans (continued)

The Ministry also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2009, the Bargaining Unit Plan reported an actuarial deficiency of \$33,540 (2008 – \$6,319) and the Management, Opted Out and Excluded Plan an actuarial deficiency of \$1,051 (2008 – actuarial surplus of \$7,874). The expense for these two plans is limited to the employer's annual contributions for the year.

Note 13 Other Business Relationships (in thousands)

The Ministry has two agreements with Travel Alberta International Inc. (TAI), a not-for-profit Corporation jointly owned by Edmonton Economic Development Corporation and Tourism Calgary - Calgary Convention & Visitors Bureau, to carry out international tourism marketing on behalf of the Ministry. The primary agreement, which expires March 31, 2010, provides for international marketing services worldwide. A secondary agreement, which expired March 31, 2009, focused on the development and implementation of tourism marketing programs and activities in the US Meetings, Conventions & Incentive Travel (MCIT) market. The nature of these arrangements is such that the Ministry exercises significant influence over the strategic operating, capital, investing and financing activities of TAI. During the year, the Ministry acquired tourism marketing services totalling \$27,086 (2008 – \$24,539) from TAI, of which \$1,120 (2008 – \$2,397) was payable to TAI as at March 31, 2009. These amounts are included in the Ministry's financial statements.

Note 14 Subsequent Events

Travel Alberta was established by the *Travel Alberta Act* enacted on June 3, 2008. Travel Alberta will commence operations on April 1, 2009. The Ministry will transfer the agreed upon Tourism Marketing and Travel Alberta programs to the corporation along with the associated budgets, operating expenses, assets, liabilities and net assets.

Note 15 Comparative Figures

Certain 2008 figures have been reclassified to conform to the 2009 presentation.

Note 16 Approval of Consolidated Financial Statements

The consolidated financial statements were approved by the Senior Financial Officer and the Deputy Minister.

Ministry of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 1
Revenues
For the year ended March 31, 2009
(in thousands)

	<u>2009</u>		<u>2008</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual Restated (Note 3)</u>
Internal Government Transfers			
Transfer from the Lottery Fund	95,470	95,470	\$ 113,970
Transfer from Alberta Foundation for the Arts	150	150	148
	<u>95,620</u>	<u>95,620</u>	<u>114,118</u>
Transfers from the Government of Canada	<u>493</u>	<u>541</u>	<u>480</u>
Investment Income	<u>476</u>	<u>535</u>	<u>591</u>
Premiums, Fees and Licences			
Camping Fees	6,098	5,502	4,527
Lands and Grazing	893	954	752
Other	90	880	1,419
	<u>7,081</u>	<u>7,336</u>	<u>6,698</u>
Other Revenue			
Donations	1,570	862	544
Miscellaneous	2,207	2,467	2,077
Refunds of Expenses	440	441	327
Sales	481	431	335
	<u>4,698</u>	<u>4,201</u>	<u>3,283</u>
Total Revenues	<u>\$ 108,368</u>	<u>\$ 108,233</u>	<u>\$ 125,170</u>

Ministry of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 2
Dedicated Revenue Initiatives
For the year ended March 31, 2009
(in thousands)

	2009		
	Authorized Dedicated Revenues	Actual Dedicated Revenues^(a)	Excess
Parks Infrastructure Management ^(b)	\$ 8,023	\$ 8,233	\$ 210
Park Operations ^(c)	1,155	1,251	96
	\$ 9,178	\$ 9,484	\$ 306

- ^(a) Revenues from dedicated revenue initiatives are included in the Ministry's revenues in the Statement of Operations and Schedule 1.
- ^(b) Parks collects various fees and other revenues that are used to partially offset the cost of providing services. These include fees for the use of campgrounds, park facilities and lands, heritage appreciation services (e.g. interpretive bus tours), as well as contributions, sponsorships, donations, grants and payments by corporations, private sector operators, foundations, individuals and others.
- ^(c) Parks collects a levy for facility redevelopment.

Ministry of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 3
Expenses – Directly Incurred Detailed By Object
For the year ended March 31, 2009
(in thousands)

	<u>2009</u>		<u>2008</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual Restated (Note 3)</u>
Voted			
Salaries, Wages and Employee Benefits	\$ 48,923	\$ 45,071	\$ 41,209
Supplies and Services	82,047	79,333	71,656
Supplies and Services from Support Service Arrangements with Related Parties ^(a)	-	1,392	72
Grants	104,159	101,748	122,539
Financial Transactions and Other	93	102	78
Amortization of Tangible Capital Assets	12,825	11,216	10,542
	<u>\$ 248,047</u>	<u>\$ 238,862</u>	<u>\$ 246,096</u>
Statutory			
Valuation Adjustments			
Provision for Doubtful Accounts	\$ -	\$ 7	\$ 8
Provision for Environmental Obligations	-	1073	608
Provision for Vacation Pay and Banked Overtime	110	423	394
	<u>\$ 110</u>	<u>\$ 1,503</u>	<u>\$ 1,010</u>

^(a) The Ministry received Freedom of Information and Privacy (FOIP) services from the Ministry of Finance and Enterprise and revenue and accounts receivable services from the Ministry of Energy.

Ministry of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 4
Budget
For the year ended March 31, 2009
(in thousands)

	2008-09 Estimates	Adjustment	2008-09 Budget	Authorized Supplementary	2008-09 Authorized Budget
Revenues					
Internal Government Transfers	\$ 95,620	\$ -	\$ 95,620	\$ -	\$ 95,620
Transfers from the Government of Canada	493	-	493	-	493
Investment Income	476	-	476	-	476
Premiums, Fees and Licences	7,081	-	7,081	-	7,081
Other Revenue	4,698	-	4,698	-	4,698
	<u>108,368</u>	<u>-</u>	<u>108,368</u>	<u>-</u>	<u>108,368</u>
Expenses – Directly Incurred					
Voted					
Ministry Support Services	7,628	-	7,628	-	7,628
Tourism	66,229	-	66,229	-	66,229
Parks	122,685	-	122,685	(3,425) ^(a)	119,260
Recreation and Sport	51,505	-	51,505	300 ^(b)	51,805
	<u>248,047</u>	<u>-</u>	<u>248,047</u>	<u>(3,125)</u>	<u>244,922</u>
Statutory					
Valuation Adjustments					
Provision for Doubtful Accounts	-	-	-	-	-
Provision for Environmental Obligations	-	-	-	-	-
Provision for Vacation Pay and Banked Overtime	110	-	110	-	110
	<u>110</u>	<u>-</u>	<u>110</u>	<u>-</u>	<u>110</u>
Gain (Loss) on Disposal of Tangible Capital Assets	2,300	-	2,300	-	2,300
Net Operating Results	<u>\$ (137,489)</u>	<u>\$ -</u>	<u>\$ (137,489)</u>	<u>\$ 3,125</u>	<u>\$ (134,364)</u>
Equipment/Inventory Purchases	<u>\$ 1,543</u>	<u>\$ -</u>	<u>\$ 1,543</u>	<u>\$ -</u>	<u>\$ 1,543</u>
Capital Investment	<u>\$ 34,136</u>	<u>\$ -</u>	<u>\$ 34,136</u>	<u>\$ 4,072</u> ^(c)	<u>\$ 38,208</u>

^(a) As part of Treasury Board third quarter decisions February 9, 2009, Treasury Board acknowledged the lapse of \$2,500 in nominal sum disposals, and acknowledged the lapse of \$925 in amortization expense.

^(b) A supplementary estimate of \$300 was approved for the Community Development Trust and transferred from Finance and Enterprise on December 4, 2008.

^(c) A supplementary estimate of \$4,072 was approved to carry forward from the 2007-08 capital investment budget on July 21, 2008.

Ministry of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 5
Related Party Transactions
For the year ended March 31, 2009
(in thousands)

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Ministry.

The Ministry and its employees paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Ministry had the following transactions with related parties recorded on the consolidated Statement of Operations and the consolidated Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Other Entities	
	2009	2008
		Restated (Note3)
Revenues		
Internal Government Transfers	\$ 95,620	\$ 114,118
Expenses – Directly Incurred		
Other Services	\$ 3,017	\$ 1,968
Tangible Capital Assets Transferred From		
Others	\$ 170	\$ 5,404

The above transactions do not include support service arrangement transactions disclosed in Schedule 3.

The Ministry also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the consolidated financial statements but are disclosed in Schedule 6.

	Other Entities	
	2009	2008
Expenses – Incurred by Others		
Accommodation	\$ 5,222	\$ 5,810
Internal Audit	-	61
Legal	344	340
Other	2,703	-
Parks Maintenance	1,940	1,573
	\$ 10,209	\$ 7,784

Ministry of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 6
Allocated Costs
For the year ended March 31, 2009
(in thousands)

Program	2009						2008			
	Expenses (a)	Accommodation Costs (b)	Legal Services (c)	Other Services (d)	Parks Maintenance (e)	Provision for Doubtful Accounts	Provision for Environmental Obligations	Provision for Vacation Pay and Banked Overtime	Total Expenses	Total Expenses Restated (Note 3)
Ministry Support	\$ 6,927	\$ 401	\$ 37	\$ 291	\$ -	\$ -	\$ -	\$ 28	\$ 7,68	\$ 5,657
Services	63,944	1,138	123	274	-	-	-	45	65,52	58,520
Tourism	117,328	2,560	167	1,934	1,940	7	1,073	317	125,32	69,519
Parks										
Recreation and Sport	50,663	1,123	17	204	-	-	-	33	52,04	144,478
	<u>\$ 238,862</u>	<u>\$ 5,222</u>	<u>\$ 344</u>	<u>\$ 2,703</u>	<u>\$ 1,940</u>	<u>\$ 7</u>	<u>\$ 1,073</u>	<u>\$ 423</u>	<u>\$ 250,57</u>	<u>\$ 278,174</u>

(a) Expenses – Directly Incurred as per Statement of Operations, excluding valuation adjustments.
(b) Costs shown for Accommodation (includes grants in lieu of taxes) on Schedule 5, allocated by square footage.
(c) Costs shown for Legal Services on Schedule 5, allocated by estimated costs incurred by each program.
(d) Costs shown for Other Services on Schedule 5, allocated by estimated costs incurred by each program.
(e) The Department of Infrastructure and Transportation provided road and bridge maintenance to Parks. Costs shown for Parks Maintenance on Schedule 5, allocated to the program.
(f) Valuation Adjustments as per Statement of Operations, Environmental Obligations, Vacation Pay and Banked Overtime, and Doubtful Accounts provision included in Valuation Adjustments were allocated as follows:
- Provision for Doubtful Accounts Provision – allocated to the program.
- Provision for Environmental Obligations – allocated to the program.
- Provision for Vacation Pay and Banked Overtime – allocated to the program by employee.

**Ministry of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 7
Tangible Capital Assets
For the year ended March 31, 2009
Year ended March 31, 2009
(in thousands)**

	2009										2008
	General Capital Assets					Infrastructure Assets					
	Land	Buildings	Computer Hardware and Software	Equipment ^(a)	Other	Bridges	Land Improvements	Highways and Roads	Total	Total	Restated (Note 3)
Estimated Useful Life	Indefinite	20-40 years	5-8 years	3-10 years	20 years	40 years	40 years	40 years			
Historical Cost ^(b)											
Beginning of Year	\$ 109,099	\$ 168,747	\$ 1,999	\$ 27,982	\$ 16,128	\$ 3,013	\$ 176,666	\$ 54,341	\$ 557,975	\$ 504,457	\$ 504,457
Additions	-	15,066	7,101	4,238	282	77	9,990	7,457	44,211	49,897	49,897
Disposals, including Write-Downs	-	(1,142)	(20)	(1,875)	(13)	-	-	-	(3,050)	(1,783)	(1,783)
Transfers to (from) Ministry	-	-	202	(32)	-	-	-	-	170	5,404	5,404
	\$ 109,099	\$ 182,671	\$ 9,282	\$ 30,313	\$ 16,397	\$ 3,090	\$ 186,656	\$ 61,798	\$ 599,306	\$ 557,975	\$ 557,975
Accumulated Amortization											
Beginning of Year	\$ -	\$ 71,100	\$ 1,249	\$ 12,995	\$ 15,873	\$ 914	\$ 84,891	\$ 35,450	\$ 222,472	\$ 213,329	\$ 213,329
Amortization Expense	\$ -	\$ 3,977	\$ 163	\$ 1,305	\$ 55	\$ 44	\$ 4,070	\$ 1,602	\$ 11,216	\$ 10,542	\$ 10,542
Effect of Disposals	-	(815)	(20)	(1,861)	(1)	-	-	-	(2,697)	(1,399)	(1,399)
Effect of Transfer to (from) Ministry	-	-	-	(9)	-	-	-	-	(9)	-	-
	\$ -	\$ 74,262	\$ 1,392	\$ 12,430	\$ 15,927	\$ 958	\$ 88,961	\$ 37,052	\$ 230,982	\$ 222,472	\$ 222,472
Net Book Value at March 31, 2009	\$ 109,099	\$ 108,409	\$ 7,890	\$ 17,883	\$ 470	\$ 2,132	\$ 97,695	\$ 24,746	\$ 368,324	\$ 335,503	\$ 335,503
Net Book Value at March 31, 2008	\$ 109,099	\$ 97,647	\$ 750	\$ 14,987	\$ 255	\$ 2,098	\$ 91,776	\$ 18,891	\$ 335,503	\$ 335,503	\$ 335,503

^(a) Equipment includes network switches and routers, vehicles, heavy equipment, fire protection equipment, office equipment and furniture, and other equipment.

^(b) Historical cost includes work-in-progress at March 31, 2009 totaling \$63,750 (2008 - \$61,615) comprised of: buildings \$31,311 (2008 - \$31,783); computer hardware and software \$6,846 (2008 - \$138); equipment \$1,788 (2008 - \$8,214); other Nil (2008 - \$191); land improvements \$20,531 (2008 - \$19,371); highways \$3,258 (2008 - \$1,823) and bridges \$16 (2008 - \$95).

Department of Tourism, Parks and Recreation

Financial Statements

March 31, 2009

**Department of Tourism, Parks and Recreation
Financial Statements
March 31, 2009**

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 – Revenues

Schedule 2 – Dedicated Revenue Initiatives

Schedule 3 – Expenses – Directly Incurred Detailed by Object

Schedule 4 – Budget

Schedule 5 – Comparison of Expenses, Directly Incurred, Equipment/Inventory Purchases and Capital Investment and Statutory Expenses by Element to Authorized Budget

Schedule 6 – Salary and Benefits Disclosure

Schedule 7 – Related Party Transactions

Schedule 8 – Allocated Costs

Schedule 9 – Tangible Capital Assets



Auditor's Report

To the Minister of Tourism, Parks and Recreation:

I have audited the statement of financial position of the Department of Tourism, Parks and Recreation as at March 31, 2009 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Department's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Department as at March 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Original Signed by Fred J. Dunn, FCA
Auditor General

Edmonton, Alberta
June 1, 2009

The official version of this Report of the Auditor General and the information the Report covers, is in print form.

Department of Tourism, Parks and Recreation
Statement of Operations
For the year ended March 31, 2009
(in thousands)

	2009		2008
	Budget (Schedule 4)	Actual	Actual Restated (Note 3)
Revenues (Schedules 1 and 2)			
Internal Government Transfers	\$ 95,470	\$ 95,470	\$ 113,970
Transfers from the Government of Canada	15	3	2
Investment Income	-	18	-
Premiums, Fees and Licences	6,991	7,134	6,482
Other Revenue	2,592	2,911	2,338
	<u>105,068</u>	<u>105,536</u>	<u>122,792</u>
Expenses – Directly Incurred (Note 2(b) and Schedule 8)			
Voted (Schedules 3 and 5)			
Ministry Support Services	7,628	6,927	5,364
Tourism	66,229	63,944	56,817
Parks	122,685	117,328	63,946
Recreation and Sport	48,197	48,073	117,717
	<u>244,739</u>	<u>236,272</u>	<u>243,844</u>
Statutory (Schedules 3 and 5)			
Valuation Adjustments			
Provision for Doubtful Accounts	-	7	8
Provision for Environmental Obligations	-	1,073	608
Provision for Vacation Pay and Banked Overtime	110	423	394
	<u>110</u>	<u>1,503</u>	<u>1,010</u>
	<u>244,849</u>	<u>237,775</u>	<u>244,854</u>
Gain (Loss) on Disposal of Tangible Capital Assets	2,300	(72)	(302)
Net Operating Results	<u><u>\$ (137,481)</u></u>	<u><u>\$ (132,311)</u></u>	<u><u>\$ (122,364)</u></u>

The accompanying notes and schedules are part of these financial statements.

Department of Tourism, Parks and Recreation
Statement of Financial Position
As at March 31, 2009
(in thousands)

	2009	2008
		Restated (Note 3)
Assets		
Cash	\$ 32	\$ 49
Accounts Receivable (Note 4)	311	314
	343	363
Tangible Capital Assets (Schedule 9)	365,994	333,169
	\$ 366,337	\$ 333,532
Liabilities		
Accounts Payable and Accrued Liabilities	\$ 19,354	\$ 29,321
Unearned Revenue	528	362
	19,882	29,683
Net Assets		
Net Assets at Beginning of Year	303,849	265,285
Net Operating Results	(132,311)	(122,364)
Net Financing Provided from General Revenues	174,917	160,928
	346,455	303,849
Net Assets at End of Year	\$ 366,337	\$ 333,532

The accompanying notes and schedules are part of these financial statements.

Department of Tourism, Parks and Recreation
Statement of Cash Flows
For the year ended March 31, 2009
(in thousands)

	2009	2008
		Restated (Note 3)
Operating Transactions		
Net Operating Results	(132,311)	(122,364)
Non-cash Items included in Net Operating Results:		
Loss on Disposal of Tangible Capital Assets	72	302
Amortization	11,204	10,534
Valuation Adjustments	1,010	1,010
	(120,025)	(110,518)
Decrease in Accounts Receivable before Valuation Adjustments	3	317
(Increase) Decrease in Accounts Payable and Accrued Liabilities before Valuation Adjustments	(10,967)	4,398
Increase in Unearned Revenue	167	89
Cash Applied to Operating Transactions	(130,822)	(105,714)
Capital Transactions		
Acquisition of Tangible Capital Assets	(44,203)	(49,879)
Proceeds on Disposal of Tangible Capital Assets	261	83
Transfers of Tangible Capital Assets	(170)	(5,404)
Cash Applied to Capital Transactions	(44,112)	(55,200)
Financing Transactions		
Net Transfer from General Revenues	174,917	160,928
Increase (Decrease) in Cash	(17)	14
Cash, at Beginning of Year	49	35
Cash, at End of Year	32	49

The accompanying notes and schedules are part of these financial statements.

Department of Tourism, Parks and Recreation
Notes to the Financial Statements
Year ended March 31, 2009

Note 1 Authority and Purpose

The Department of Tourism, Parks and Recreation (Department) operates under the authority of the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The purpose of the Department is to enhance and preserve the quality of life for Albertans. This is done by:

- managing Alberta's provincial parks and protected areas;
- promoting recreational and sport opportunities; and
- facilitating tourism marketing and development.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants (PSAB).

(a) Reporting Entity

The reporting entity is the Department of Tourism, Parks and Recreation, which is part of the Ministry of Tourism, Parks and Recreation (Ministry) and for which the Minister of Tourism, Parks and Recreation is accountable. The other entity reporting to the Minister is the Alberta Sport, Recreation, Parks and Wildlife Foundation. The activities of this organization are not included in these financial statements. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Minister of Finance and Enterprise. All cash receipts of departments are deposited into the Fund and all cash disbursements made by departments are paid from the Fund. Net financing provided from General Revenues is the difference between all cash receipts and all cash disbursements made.

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Department of Tourism, Parks and Recreation
Notes to the Financial Statements
Year ended March 31, 2009

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting

Donations are recognized as revenues when they are received. Donations of materials and services that would otherwise have been purchased are recorded at fair value at the date of donation when fair value can reasonably be determined.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Transfers from Government of Canada

Transfers from Government of Canada are recognized as revenue when authorized by federal legislation or federal/provincial agreements, eligibility criteria if any are met and a reasonable estimate of the amounts can be made.

Dedicated Revenue

Dedicated revenue initiatives provide a basis for authorizing spending. Dedicated revenues are shown as credits or recoveries in the details of the Government Estimates for a supply vote. If budgeted revenues are not fully realized, spending is reduced by an equivalent amount. If actual dedicated revenues exceed budget, the Department may, with the approval of the Treasury Board, use the excess revenue to fund additional expenses on the program. Schedule 2 discloses information on the Department's dedicated revenue initiatives.

Expenses

Directly Incurred

Directly incurred expenses are those costs the Department has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets;
- pension costs which comprise the cost of employer contributions for current service of employees during the year; and

Department of Tourism, Parks and Recreation
Notes to the Financial Statements
Year ended March 31, 2009

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay and environmental obligations.

Grants are recorded as expenses when authorized and when all eligibility criteria have been satisfied.

Incurred by Others

Services contributed by other entities in support of the Department operations are disclosed in Schedule 8.

Assets

Financial assets of the Department are limited to financial claims, such as advances to and receivables from other organizations, employees and other individuals.

Assets acquired by right are not included. Tangible capital assets of the Department are recorded at historical cost and are amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is \$100,000 and the threshold for all other tangible capital assets is \$5,000. All land is capitalized.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

When physical assets (tangible capital assets and inventories) are gifted or sold for a nominal sum, the fair values of these physical assets less any nominal proceeds are recorded as grants in kind.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Environmental obligations are recorded as liabilities when there is little or no discretion to avoid settlement of the obligation and a reasonable estimate of the amount can be made.

**Department of Tourism, Parks and Recreation
Notes to the Financial Statements
Year ended March 31, 2009**

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Net Assets

Net assets represent the difference between the carrying value of assets held by the Department and its liabilities.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

Measurement Uncertainty (in thousands)

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount. Environmental obligations are included in accounts payable and accrued liabilities in the amount of \$1,480 (2008 – \$907) based on management's best estimates that reflect the most probable course of action. Increased construction costs, or other unanticipated changes may affect these estimates.

Department of Tourism, Parks and Recreation
Notes to the Financial Statements
Year ended March 31, 2009

Note 3 Government Reorganization/Program Transfers (in thousands)

The Department of Tourism, Parks and Recreation was established as a result of restructuring of government ministries announced on March 12, 2008. The Department of Tourism, Parks, Recreation and Culture was split into the Department of Tourism, Parks and Recreation and the Department of Culture and Community Spirit. Comparatives for 2008 have been restated as if the Department had always been assigned with its current responsibilities. Net assets on March 31, 2007 are made up as follows:

Net Assets as previously reported	\$ 249,191
Transfer from the Department of Culture and Community Spirit	16,344
Transfer to the Department of Employment and Immigration	<u>(250)</u>
 Net Assets at March 31, 2007	 <u><u>\$ 265,285</u></u>

Based on an agreement between the Departments of Service Alberta and Tourism, Parks and Recreation, effective April 1, 2008, the Department of Tourism, Parks and Recreation transferred the budgetary responsibility for the functional reporting of information technology services to the Ministry of Service Alberta. This resulted in the restatement of comparative figures for 2008 which increased Net Operating Results by \$1,099 and decreased Net Financing provided from General Revenues by \$1,099.

Note 4 Accounts Receivable (in thousands)

	2009			2008	
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value	
Accounts Receivable	\$ 398	\$ 101	\$ 297	\$ 270	
Advances	14	-	14	-	
Refunds from Suppliers	-	-	-	44	
	<u>\$ 412</u>	<u>\$ 101</u>	<u>\$ 311</u>	<u>\$ 314</u>	

Accounts receivable are unsecured and non-interest bearing.

Department of Tourism, Parks and Recreation
Notes to the Financial Statements
Year ended March 31, 2009

Note 5 Contractual Obligations (in thousands)

	2009	2008
Capital Construction Contracts	\$ 4,821	\$ 8,756
Grant Agreements	535	7,125
Long-term Leases	266	1,028
Service Contracts	38,625	43,357
	\$ 44,247	\$ 60,266

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	Capital Construction Contracts	Grant Agreements	Long-term Leases	Service Contracts	Total
2009 - 2010	\$ 4,821	\$ 285	\$ 133	\$ 34,081	\$ 39,320
2010 - 2011	-	250	133	1,369	1,752
2011 - 2012	-	-	-	1,240	1,240
2012 - 2013	-	-	-	915	915
2013 - 2014	-	-	-	755	755
Thereafter	-	-	-	265	265
	\$ 4,821	\$ 535	\$ 266	\$ 38,625	\$ 44,247

Note 6 Contingent Liabilities (in thousands)

At March 31, 2009 the Department is a defendant in three legal claims (2008 - six legal claims). Two of these claims have specified amounts totalling \$5,201 and the remaining one has no specified amount (2008 – five claims with specified amounts of \$12,306 and one with no specified amount). These claims are covered by the Alberta Risk Management Fund.

The resulting loss, if any, from these claims cannot be determined.

**Department of Tourism, Parks and Recreation
Notes to the Financial Statements
Year ended March 31, 2009**

Note 7 Trust Funds Under Administration (in thousands)

The Department administers a trust fund that is a regulated fund consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the fund and administers it for the purposes of various trusts, they are not included in the Department's financial statements.

As at March 31, 2009, the department administered the following trust fund:

	2009	2008
Parks General Trust and Performance Deposits	\$ 795	\$ 594

In addition to the above trust fund under administration, the Department holds bank guarantees in the form of letters of credit in the amount of \$40,827 (2008 – \$26,378).

Note 8 Defined Benefit Plans (in thousands)

The Department participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The Department also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of \$2,868 for the year ended March 31, 2009 (2008 – \$2,545).

At December 31, 2008, the Management Employees Pension Plan reported a deficiency of \$568,574 (2007 – \$84,341) and the Public Service Pension Plan reported a deficiency of \$1,187,538 (2007 – \$92,509 as restated). At December 31, 2008, the Supplementary Retirement Plan for Public Service Managers had a surplus of \$7,111 (2007 – surplus of \$1,510).

The Department also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2009, the Bargaining Unit Plan reported an actuarial deficiency of \$33,540 (2008 – \$6,319) and the Management, Opted Out and Excluded Plan an actuarial deficiency of \$1,051 (2008 – actuarial surplus of \$7,874). The expense for these two plans is limited to the employer's annual contributions for the year.

Department of Tourism, Parks and Recreation
Notes to the Financial Statements
Year ended March 31, 2009

Note 9 Other Business Relationships (in thousands)

The Department has two agreements with Travel Alberta International Inc. (TAI), a not-for-profit Corporation jointly owned by Edmonton Economic Development Corporation and Tourism Calgary - Calgary Convention & Visitors Bureau, to carry out international tourism marketing on behalf of the Department. The primary agreement, which expires March 31, 2010, provides for international marketing services worldwide. A secondary agreement, which expired March 31, 2009, focused on the development and implementation of tourism marketing programs and activities in the US Meetings, Conventions & Incentive Travel (MCIT) market. The nature of these arrangements is such that the Department exercises significant influence over the strategic operating, capital, investing and financing activities of TAI. During the year, the Department acquired tourism marketing services totalling \$27,086 (2008 – \$24,539) from TAI, of which \$1,120 (2008 – \$2,397) was payable to TAI as at March 31, 2009. These amounts are included in the Department's financial statements under the element 2.0.9 International Marketing (Schedule 5).

Note 10 Subsequent Events

Travel Alberta was established by the *Travel Alberta Act* enacted on the June 3, 2008. Travel Alberta will commence operations on April 1, 2009. The department will transfer the agreed upon Tourism Marketing and Travel Alberta programs to the corporation along with the associated budgets, operating expenses, assets, liabilities and net assets.

Note 11 Comparative Figures

Certain 2008 figures have been reclassified to conform to the 2009 presentation.

Note 12 Approval of Financial Statements

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

Department of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 1
Revenues
For the year ended March 31, 2009
(in thousands)

	<u>2009</u>		<u>2008</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Internal Government Transfers			
Transfers from the Lottery Fund	\$ 95,470	\$ 95,470	\$ 113,970
Transfers from the Government of Canada	15	3	2
Investment Income			
Interest	-	18	-
Premiums, Fees and Licences			
Camping Fees	6,098	5,502	4,527
Land and Grazing	893	954	752
Other	-	678	1,203
	<u>6,991</u>	<u>7,134</u>	<u>6,482</u>
Other Revenue			
Miscellaneous	2,172	2,440	1,963
Refunds of Expenses	420	394	311
Sales	-	77	64
	<u>2,592</u>	<u>2,911</u>	<u>2,338</u>
	<u>\$ 105,068</u>	<u>\$ 105,536</u>	<u>\$ 122,792</u>

Department of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 2
Dedicated Revenue Initiatives
For the year ended March 31, 2009
(in thousands)

	2009		
	Authorized Dedicated Revenues	Actual Dedicated Revenues ^(a)	Excess
Park Operations ^(b)	\$ 8,023	\$ 8,233	\$ 210
Parks Infrastructure Management ^(c)	1,155	1,251	96
	<u>\$ 9,178</u>	<u>\$ 9,484</u>	<u>\$ 306</u>

^(a) Revenues from dedicated revenue initiatives are included in the Department's revenues in the Statement of Operations and Schedule 1.

^(b) Parks collects various fees and other revenues that are used to partially offset the cost of providing services. These include fees for the use of campgrounds, park facilities and lands, heritage appreciation services (e.g. interpretive bus tours), as well as contributions, sponsorships, donations, grants and payments by corporations, private sector, foundations, individuals, and others.

^(c) Parks collects a levy for facility redevelopment.

Department of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 3
Expenses – Directly Incurred Detailed By Object
For the year ended March 31, 2009
(in thousands)

	2009		2008
	Budget	Actual	Actual Restated (Note 3)
Voted			
Salaries, Wages and Employee Benefits	\$ 48,923	\$ 45,071	\$ 41,209
Supplies and Services	80,806	77,138	69,262
Supplies and Services from Support Service Arrangements with Related Parties ^(a)	-	1,422	72
Grants	105,795	104,000	124,960
Financial Transactions and Other	93	102	78
Amortization of Tangible Capital Assets	12,817	11,204	10,534
Total Voted Expenses before Recoveries	248,434	238,937	246,115
Less Recovery from Support Service Arrangements with Related Parties^(b)	(3,695)	(2,665)	(2,271)
	<u>\$ 244,739</u>	<u>\$ 236,272</u>	<u>\$ 243,844</u>
Statutory			
Valuation Adjustments			
Provision for Doubtful Accounts	\$ -	\$ 7	\$ 8
Provision for Environmental Obligations	-	1,073	608
Provision for Vacation Pay and Banked Overtime	110	423	394
	<u>\$ 110</u>	<u>\$ 1,503</u>	<u>\$ 1,010</u>

^(a) The Department received Freedom of Information and Privacy (FOIP) service from the Department of Finance and Enterprise; and revenue services from the Department of Energy.

^(b) The Department provided financial and administrative services to the Alberta Sport, Recreation, Parks and Wildlife Foundation of the Ministry of Tourism, Parks and Recreation. Costs incurred by the Department for these services were recovered from the Alberta Sport, Recreation, Parks and Wildlife Foundation.

Department of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 4
Budget
For the year ended March 31, 2009
(in thousands)

	2008-09 Estimates	Adjustment	2008-09 Budget	Authorized Supplementary	2008-09 Authorized Budget
Revenues					
Internal Government Transfers	\$ 95,470	-	\$ 95,470	\$ -	\$ 95,470
Transfers from the Government of Canada	15	-	15	-	15
Premiums, Fees and Licences	6,991	-	6,991	-	6,991
Other Revenue	2,592	-	2,592	-	2,952
	<u>105,068</u>	<u>-</u>	<u>105,068</u>	<u>-</u>	<u>105,068</u>
Expenses – Directly Incurred					
Voted Expenses					
Ministry Support Services	7,628	-	7,628	-	7,628
Tourism	66,229	-	66,229	-	66,229
Parks	122,685	-	122,685	(3,425) ^(a)	119,260
Recreation and Sport	48,197	-	48,197	300 ^(b)	48,497
	<u>244,739</u>	<u>-</u>	<u>244,739</u>	<u>(3,125)</u>	<u>241,614</u>
Statutory Expenses					
Valuation adjustments					
Provision for Doubtful Accounts	-	-	-	-	-
Provision for Environmental Obligations	-	-	-	-	-
Provision for Vacation Pay and Banked Overtime	110	-	110	-	110
	<u>110</u>	<u>-</u>	<u>110</u>	<u>-</u>	<u>110</u>
Gain (Loss) on Disposal of Tangible Capital Assets	2,300	-	2,300	-	2,300
Net Operating Results	<u>\$ (137,481)</u>	<u>\$ -</u>	<u>\$ (137,481)</u>	<u>\$ 3,125</u>	<u>\$ (134,356)</u>
Equipment/Inventory Purchases	<u>\$ 1,543</u>	<u>\$ -</u>	<u>\$ 1,543</u>	<u>\$ -</u>	<u>\$ 1,543</u>
Capital Investment	<u>\$ 34,136</u>	<u>\$ -</u>	<u>\$ 34,136</u>	<u>\$ 4,072</u> ^(c)	<u>\$ 38,208</u>

^(a) As part of Treasury Board third quarter decisions February 9, 2009, Treasury Board acknowledged the lapse of \$2,500 in nominal sum disposals, and acknowledged the lapse of \$925 in amortization expense.

^(b) A supplementary estimate of \$300 was approved for the Community Development Trust and transferred from Finance and Enterprise on December 4, 2008.

^(c) A supplementary estimate of \$4,072 was approved to carry forward from the 2007-08 capital investment budget on July 21, 2008.

Department of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 5
Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases and Capital Investment,
Statutory Expenses, and Non-Budgetary Disbursements by Element to Authorized Budget
For the year ended March 31, 2009
(in thousands)

	2008-09 Estimates	Adjustments	2008-09 Budget	2008-09 Authorized Supplementary ^(a)	2008-09 Authorized Budget	2008-09 Actual ^(b)	Unexpended (Over Expended)
Voted Expense and Equipment/Inventory Purchases and Capital Investment							
1 Ministry Support Services							
1.0.1 Minister's Office	\$ 549	\$ -	\$ 549	\$ -	\$ 549	\$ 528	\$ 21
1.0.2 Deputy Minister's Office	713	-	713	-	713	696	17
1.0.3 Strategic Corporate Services	3,811	-	3,811	-	3,811	3,164	647
1.0.4 Corporate Costs							
- Expense	1,310	-	1,310	-	1,310	1,429	(119)
- Equipment/Inventory Purchases	45	-	45	-	45	393	(348)
1.0.5 Communications	419	-	419	-	419	360	59
1.0.6 Human Resources	826	-	826	-	826	750	76
	7,673	-	7,673	-	7,673	7,320	353
2 Tourism							
2.0.1 Program Support	550	-	550	-	550	516	34
2.0.2 Tourism Information Services							
-Expense	2,978	-	2,978	-	2,978	2,429	549
-Equipment/Inventory Purchases	300	-	300	-	300	349	(49)
-Capital Investment	700	-	700	-	700	-	700
2.0.3 Tourism Development							
-Expense	3,984	-	3,984	-	3,984	2,658	1,326
-Equipment/Inventory Purchases	-	-	-	-	-	2,195	(2,195)
2.0.4 Tourism Research	1,225	-	1,225	-	1,225	1,055	170
2.0.5 Tourism Photo and Video Library	686	-	686	-	686	551	135
2.0.6 Tourism Business Investment	720	-	720	-	720	690	30
2.0.7 Travel Alberta Secretariat							
-Expense	9,514	-	9,514	-	9,514	9,696	(182)
-Equipment/Inventory Purchases	-	-	-	-	-	45	(45)
2.0.8 In-Province/ Regional Marketing	11,311	-	11,311	-	11,311	11,254	57
2.0.9 International Marketing	28,166	-	28,166	-	28,166	28,320	(154)
2.0.10 Tourism Destination Regions	7,095	-	7,095	-	7,095	6,775	320
	67,229	-	67,229	-	67,229	66,533	696

Department of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 5 (continued)
Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases and Capital Investment,
Statutory Expenses, and Non-Budgetary Disbursements by Element to Authorized Budget
For the year ended March 31, 2009
(in thousands)

	2008-2009 Estimates	Adjustments	2008-2009 Budget	2008-2009 Authorized Supplementary ^(a)	2008-2009 Authorized Budget	2008-2009 Actual ^(b)	Unexpended (Over Expended)
3 Parks							
3.0.1 Program Support	465	-	465	-	465	474	(9)
3.0.2 Parks Policy and Planning	5,262	-	5,262	-	5,262	5,091	171
3.0.3 Parks Operations							
-Expense	41,464	-	41,464	-	41,464	40,839	625
-Equipment/Inventory Purchases	220	-	220	-	220	2,070	(1,850)
3.0.4 Parks Infrastructure Management							
-Expense	10,243	-	10,243	-	10,243	9,878	365
-Equipment/Inventory Purchases	978	-	978	-	978	896	82
-Capital Investment	33,436	-	33,436	4,072 ^(e)	37,508	38,197	(689)
3.0.5 Support for Capital Region River Valley Park							
-Expense funded by Lotteries	50,000	-	50,000	-	50,000	50,000	-
Nominal Sum Disposals	2,500	-	2,500	(2,500) ^(c)	-	-	-
3.0.6 Amortization	12,751	-	12,751	(925) ^(c)	11,826	11,047	779
	157,319	-	157,319	647	157,966	158,492	(526)
4 Recreation and Sport							
4.0.1 Program Support							
-Expense	496	-	496	-	496	868	(372)
-Equipment/Inventory Purchases	-	-	-	-	-	58	(58)
4.0.2 Recreation and Sports Services	2,231	-	2,231	300 ^(d)	2,531	1,735	796
4.0.3 Recreation and Sport Facilities Grants							
-Expense funded by Lotteries	20,000	-	20,000	-	20,000	20,000	-
4.0.5 Hosting Major Athletic Events							
-Expense funded by Lotteries	500	-	500	-	500	500	-
4.0.6 Assistance to the Alberta Sport, Recreation, Parks and Wildlife Foundation							
Expense funded by Lotteries	24,970	-	24,970	-	24,970	24,970	-
	48,197	-	48,197	300	48,497	48,131	366
Dedicated Revenue Shortfall (Schedule 2)							
	-	-	-	-	-	-	-
Total Voted Expenses	\$ 280,418	\$ -	\$ 280,418	\$ 947	\$ 281,365	\$ 280,476	\$ 889

Department of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 5 (continued)
Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases and Capital Investment,
Statutory Expenses, and Non-Budgetary Disbursements by Element to Authorized Budget
For the year ended March 31, 2009
(in thousands)

	2008-2009 Estimates	Adjustments	2008-2009 Budget	2008-2009 Supplementary ^(a)	2008-2009 Authorized Budget	2008-2009 Actual ^(b)	Unexpended (Over Expended)
Expense	\$ 149,269	\$ -	\$ 149,269	\$ (3,125)	\$ 146,144	\$ 140,802	\$ 5,342
Expense funded by Lotteries	95,470	-	95,470	-	95,470	95,470	-
Equipment/Inventory Purchases	1,543	-	1,543	-	1,543	6,007	(4,464)
	246,282	-	246,282	(3,125)	243,157	242,279	878
Capital Investment	34,136	-	34,136	4,072	38,208	38,197	11
Total Voted Expenses	\$ 280,418	\$ -	\$ 280,418	\$ 947	\$ 281,365	\$ 280,476	\$ 889
Statutory Expenses							
Valuation Adjustments							
– Doubtful Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7	\$ (7)
– Environmental Obligations	-	-	-	-	-	1,073	(1,073)
– Vacation Pay and Banked	110	-	110	-	110	423	(313)
Overtime	\$ 110	\$ -	\$ 110	\$ -	\$ -	\$ 1,503	\$ (1,393)
Non-Budgetary Disbursements							
2 Parks	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ -
2.0.4 Parks Infrastructure Management	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ -

^(a) Treasury Board approval is pursuant to section 24(2) of the *Financial Administration Act* (for net budgeted initiatives).

^(b) Includes achievement bonuses amounting to \$721.

^(c) On February 9, 2009, Treasury Board acknowledged the lapse of \$2,500 in nominal sum disposals, and acknowledged the lapse of \$925 in amortization expense.

^(d) A supplementary estimate of \$300 was approved on December 4, 2008 that transferred Community Development Trust funding to the department from Finance and Enterprise.

^(e) A supplementary estimate of \$4,072 was approved on July 21, 2008 for a capital carry forward from the 2007-08 unused appropriation.

Department of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 6
Salary and Benefits Disclosure
For the year ended March 31, 2009
(in thousands)

	2009				2008	
	Base Salary ^(a)	Other Cash Benefits ^(b)	Other Non-cash Benefits ^(c)	Total	Total	
Senior Officials						
Deputy Minister ^(d)	\$ 254	\$ 43	\$ 62	\$ 359	\$	325
Executives						
Assistant Deputy Minister, Tourism Division	178	5	42	225		225
Assistant Deputy Minister, Parks Division ^(e)	135	27	33	195		241
Executive Director, Recreation and Sport Division	133	13	33	179		161
Executive Director, Human Resources ^{(f) (k)}	121	17	30	168		184
Executive Director, Travel Alberta ^(g)	63	-	22	85		171
Executive Director, Policy, Planning and Legislative Services ^{(f) (i)}	143	21	35	199		-
Executive Director, Information Management and Technology ^{(f) (i)}	146	14	36	196		-
Executive Director, 2010 Olympics and Paralympics ^{(i)(j)}	122	19	8	149		-
Executive Director, Financial Services ^{(h) (i)}	98	14	24	136		-

Prepared in accordance with Treasury Board Directive 12/98 as amended.
Total salary and benefits relating to a position are disclosed.

- (a) Base salary includes pensionable base pay.
- (b) Other cash benefits include bonuses, vacation payments, overtime and lump sum payments.
- (c) Other non-cash benefits include the government's share of all employee benefits and contributions or payments made on behalf of employees including pension and supplementary retirement plan, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.
- (d) Automobile provided, no dollar amount included in non-cash benefits.
- (e) Salary and benefits for this position are disclosed for 9 months.
- (f) The incumbent's services are shared with the Department of Culture and Community Spirit which contributes its own share of the cost of salary and benefits. Full salary and benefits are disclosed in this Schedule.
- (g) The contract for this position was completed in September 2008.
- (i) Salary and benefits for this position are disclosed for 10 months.
- (h) This position was occupied by two individuals through the year. One of the incumbent's services were shared with the Department of Culture and Community Spirit for 3 months.
- (j) This position became part of the Executive Team on April 1, 2008.
- (k) This position was occupied by two individuals and salary and benefits are disclosed for ten months.

Department of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 7
Related Party Transactions
For the year ended March 31, 2009
(in thousands)

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Department.

The Department and its employees paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Department had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2009	2008	2009	2008
				Restated (Note 2 and Note 3)
Revenues				
Internal Government Transfers	\$ -	\$ -	\$ 95,470	\$ 113,970
Expenses – Directly Incurred				
Grants	\$ 24,970	\$ 23,470	\$ -	\$ -
Other Services	-	-	2,996	841
	<u>\$ 24,970</u>	<u>\$ 23,470</u>	<u>\$ 2,996</u>	<u>\$ 841</u>
Accounts Receivable	<u>\$ 4</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>
Tangible Capital Assets Transferred From				
Others	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 170</u>	<u>\$ 5,404</u>
Accounts Payable	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>

The above transactions do not include support service arrangement transactions disclosed in Schedule 3.

Schedule to the Financial Statements - Schedule 7 (continued)

The Department also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 8.

	<u>Entities in the Ministry</u>		<u>Other Entities</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Recoveries				
Services Provided	\$ 2,635	\$ 2,245	\$ -	\$ -
Expenses – Incurred by Others				
Accommodation	\$ -	\$ -	\$ 4,197	\$ 4,840
Internal Audit	-	-	-	61
Legal	-	-	344	340
Other	-	-	2,703	1,099
Parks Maintenance	-	-	1,940	1,573
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,184</u>	<u>\$ 7,913</u>

**Department of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 8
Allocated Costs
For the year ended March 31, 2009
(in thousands)**

Program	2009										2008
	Expenses ^(a)	Services Provided ^(b)	Accommodation Costs ^(c)	Legal Services ^(d)	Other Services ^(e)	Park Maintenance ^(f)	Provision for Doubtful Accounts	Provision for Environmental Obligations	Provision for Vacation Pay and Banked Overtime	Total Expenses	Total Expenses Restated (Note 3)
Ministry Support											
Services	\$ 6,927	\$ (135)	\$ 401	\$ 37	\$ 291	\$ -	\$ -	\$ -	\$ 28	\$ 7,549	\$ 6,756
Tourism	63,944	-	1,138	123	274	-	-	-	45	65,524	58,520
Parks	117,328	-	2,560	167	1,934	1,940	7	1,073	317	125,326	69,519
Recreation and Sport	48,073	(2,500)	98	17	204	-	-	-	33	45,925	117,782
	<u>\$ 236,272</u>	<u>\$ (2,635)</u>	<u>\$ 4,197</u>	<u>\$ 344</u>	<u>\$ 2,703</u>	<u>\$ 1,940</u>	<u>\$ 7</u>	<u>\$ 1,073</u>	<u>\$ 423</u>	<u>\$ 244,324</u>	<u>\$ 252,577</u>

^(a) Expenses – Directly Incurred as per Statement of Operations, excluding valuation adjustments.

^(b) Financial and administrative services are provided to the Alberta Sport, Recreation, Parks and Wildlife Foundation.

^(c) Costs shown for Accommodation (includes grants in lieu of taxes) on Schedule 7, allocated by square footage.

^(d) Costs shown for Legal Services on Schedule 7, allocated by estimated costs incurred by each program.

^(e) Costs shown for Other Services on Schedule 7, allocated by estimated costs incurred by each program.

^(f) The Department of Infrastructure and Transportation provided road and bridge maintenance to Parks. Costs shown for Parks Maintenance on Schedule 7, allocated to the program.

^(g) Valuation Adjustments as per Statement of Operations. Environmental Obligations, Vacation Pay and Banked Overtime, and Doubtful Accounts provision included in Valuation adjustments were allocated as follows:

- Provision for Doubtful Accounts Provision – allocated to the program.

- Provision for Environmental Obligations – allocated to the program.

- Provision for Vacation Pay and Banked Overtime – allocated to the program by employee.

**Department of Tourism, Parks and Recreation
Schedule to the Financial Statements - Schedule 9
Tangible Capital Assets
For the year ended March 31, 2009
(in thousands)**

	2009										2008
	General Capital Assets					Infrastructure Assets					Total Restated (Note 3)
	Land Restated (Note 3)	Buildings	Computer Hardware and Software	Equipment ^(a)	Other	Bridges	Highways and Roads	Land Improvements	Total		
Indefinite	20-40 years	5-8 years	3-10 years	20 years	40 years	40 years	40 years	40 years	Total		
Estimated Useful Life											
Historical Cost ^(b)											
Beginning of Year	\$ 106,985	\$ 168,492	\$ 1,999	\$ 27,949	\$ 16,128	\$ 3,013	\$ 54,341	\$ 176,666	\$ 555,573	\$ 502,073	
Additions	-	15,066	7,101	4,230	282	77	7,457	9,990	44,203	49,879	
Disposals, Including Write-Downs	-	(1,142)	(20)	(1,875)	(13)	-	-	-	(3,050)	(1,783)	
Transfers to (from) Ministry	-	-	202	(32)	-	-	-	-	170	5,404	
	<u>\$ 106,985</u>	<u>\$ 182,416</u>	<u>\$ 9,282</u>	<u>\$ 30,272</u>	<u>\$ 16,397</u>	<u>\$ 3,090</u>	<u>\$ 61,798</u>	<u>\$ 186,656</u>	<u>\$ 596,896</u>	<u>\$ 555,573</u>	
Accumulated Amortization											
Beginning of Year	\$ -	\$ 71,034	\$ 1,249	\$ 12,993	\$ 15,873	\$ 914	\$ 35,450	\$ 84,891	\$ 222,404	\$ 213,269	
Amortization Expense	-	3,971	163	1,299	55	44	1,602	4,070	11,204	10,534	
Effect of Disposals	-	(815)	(20)	(1,861)	(1)	-	-	-	(2,697)	(1,399)	
Effect of Transfer to (from) Ministry	-	-	-	(9)	-	-	-	-	(9)	-	
	<u>\$ -</u>	<u>\$ 74,190</u>	<u>\$ 1,392</u>	<u>\$ 12,422</u>	<u>\$ 15,927</u>	<u>\$ 958</u>	<u>\$ 37,052</u>	<u>\$ 88,961</u>	<u>\$ 230,902</u>	<u>\$ 222,404</u>	
Net Book Value at March 31, 2009	<u>\$ 106,985</u>	<u>\$ 108,226</u>	<u>\$ 7,890</u>	<u>\$ 17,850</u>	<u>\$ 470</u>	<u>\$ 2,132</u>	<u>\$ 24,746</u>	<u>\$ 97,695</u>	<u>\$ 365,994</u>	<u>\$ 333,169</u>	
Net Book Value at March 31, 2008	<u>\$ 106,985</u>	<u>\$ 97,458</u>	<u>\$ 750</u>	<u>\$ 14,956</u>	<u>\$ 255</u>	<u>\$ 2,098</u>	<u>\$ 18,891</u>	<u>\$ 91,776</u>	<u>\$ 333,169</u>	<u>\$ 333,169</u>	

(a) Equipment includes network switches and routers, vehicles, heavy equipment, fire protection equipment, office equipment and furniture, and other equipment.

(b) Historical cost includes work-in-progress at March 31, 2009 totaling \$63,750 (2008 - \$61,615) comprised of: buildings \$31,311 (2008 - \$31,783); computer hardware and software \$6,846 (2008 - \$138); equipment \$1,788 (2008 - \$8,214); other Nil (2008 - \$191); land improvements \$20,531 (2008 - \$19,371); highways \$3,258 (2008 - \$1,823) and bridges \$16 (2008 - \$95).

Alberta Sport, Recreation, Parks and Wildlife Foundation

Financial Statements

March 31, 2009

**Alberta Sport, Recreation, Parks and Wildlife Foundation
Financial Statements
March 31, 2009**

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 – Revenues

Schedule 2 – Expenses – Directly Incurred Detailed by Object

Schedule 3 – Related Party Transactions

Schedule 4 – Allocated Costs

Schedule 5 – Tangible Capital Assets



Auditor's Report

To the Members of the Alberta Sport, Recreation, Parks and Wildlife Foundation and the Minister of Tourism, Parks and Recreation

I have audited the statement of financial position of the Alberta Sport, Recreation, Parks and Wildlife Foundation as at March 31, 2009 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Foundation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Foundation as at March 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Original Signed by Fred J. Dunn, FCA
Auditor General

Edmonton, Alberta
June 1, 2009

The official version of this Report of the Auditor General and the information the Report covers, is in print form.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Statement of Operations
For the year ended March 31, 2009
(in thousands)

	2009				2008	
	Budget	Unrestricted Fund	Restricted Fund	Endowment Restricted Fund	Total Actual	Total Actual Restated (Note 3)
Revenues (Schedule 1)						
Internal Government Transfers	\$ 25,120	\$ 25,120	\$ -	\$ -	\$ 25,120	\$ 23,618
Transfers from the Government of Canada	478	538	-	-	538	478
Investment Income	476	386	131	-	517	591
Premiums, Fees and Licences	90	202	-	-	202	216
Other Revenue	2,106	1,057	233	-	1,290	944
	<u>28,270</u>	<u>27,303</u>	<u>364</u>	<u>-</u>	<u>27,667</u>	<u>25,847</u>
Expenses – Directly Incurred (Note 2(b) and Schedules 2 and 4)						
Provincial Programs	17,767	17,143	70	-	17,213	16,680
Alberta and Interprovincial Games	3,409	3,832	148	-	3,980	3,688
Active Lifestyles	1,930	2,105	-	-	2,105	2,047
High Performance Athlete Assistance	1,500	993	-	-	993	-
Municipal Recreation / Tourism Areas	1,493	1,474	-	-	1,474	1,494
Provincial and Regional Development	743	754	-	-	754	667
Percy Page Centre (Note 9)	478	347	-	-	347	329
Parks and Wildlife Ventures	450	211	21	-	232	324
Other Initiatives	105	32	22	-	54	125
Administration	403	403	6	-	409	368
	<u>28,278</u>	<u>27,294</u>	<u>267</u>	<u>-</u>	<u>27,561</u>	<u>25,722</u>
Net Operating Results	<u>\$ (8)</u>	9	97	-	106	125
Fund Balances at Beginning of Year		302	4,109	426	4,837	4,712
Fund Balances at End of Year		<u>\$ 311</u>	<u>\$ 4,206</u>	<u>\$ 426</u>	<u>\$ 4,943</u>	<u>\$ 4,837</u>

The accompanying notes and schedules are part of these financial statements.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Statement of Financial Position
As at March 31, 2009
(in thousands)

	2009	2008
		Restated (Note 3)
Assets		
Cash (Note 4)	\$ 2,619	\$ 3,379
Accounts Receivable (Note 5)	850	266
Prepaid Expenses and Inventory (Note 5)	72	53
	3,541	3,698
Restricted Cash (Note 7)	426	426
Tangible Capital Assets (Schedule 5)	2,330	2,334
	\$ 6,297	\$ 6,458
Liabilities		
Accounts Payable and Accrued Liabilities	\$ 1,354	\$ 1,621
Fund Balances		
Unrestricted	311	302
Endowment Restricted (Note 7)	426	426
Restricted (Note 8)	4,206	4,109
	4,943	4,837
	\$ 6,297	\$ 6,458

The accompanying notes and schedules are part of these financial statements.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Statement of Cash Flows
For the year ended March 31, 2009
(in thousands)

	2009	2008
		Restated (Note 3)
Operating Transactions		
Net Operating Results	\$ 106	\$ 125
Non-cash Items included in Net Operating Results		
Amortization	12	8
	118	133
Increase in Accounts Receivable	(584)	(195)
(Increase) Decrease in Prepaid Expenses and Inventory	(19)	14
Increase (Decrease) in Accounts Payable and Accrued Liabilities	(267)	1,151
Increase (Decrease) in Unearned Revenue	-	(27)
	(752)	1,076
Capital Transactions		
Acquisition of Tangible Capital Assets	(8)	(18)
	(760)	1,058
Increase (Decrease) in Cash		
Cash, at Beginning of Year	3,805	2,747
Cash, at End of Year	\$ 3,045	\$ 3,805

The accompanying notes and schedules are part of these financial statements.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Notes to the Financial Statements
Year ended March 31, 2009

Note 1 Authority and Purpose

The Alberta Sport, Recreation, Parks and Wildlife Foundation (Foundation) operates under the authority of the *Alberta Sport, Recreation, Parks and Wildlife Foundation Act*, Chapter A-34, Revised Statutes of Alberta 2000.

The purpose of the Foundation is to support enhancement of sport, recreation, parks and wildlife programs for all Albertans.

The Foundation is a Crown agent of the Government of Alberta and as such has a tax exempt status.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants (PSAB).

(a) Reporting Entity

The reporting entity is the Alberta Sport, Recreation, Parks and Wildlife Foundation, which is part of the Ministry of Tourism, Parks and Recreation (Ministry) and for which the Minister of Tourism, Parks and Recreation is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister are accountable.

(b) Basis of Financial Reporting

Fund Accounting

Transactions are grouped, for accounting and reporting purposes, into funds in accordance with specified activities or objectives. These funds are described as follows:

- operating fund accounts for revenues and expenses associated with the primary activities of the Foundation;
- restricted fund accounts for non-government contributions received for which donors have specified the purpose, restricted interest earned, related expenses incurred, and funds restricted by the Board of Directors; and

Alberta Sport, Recreation, Parks and Wildlife Foundation
Notes to the Financial Statements
Year ended March 31, 2009

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Fund Accounting (continued)

- endowment fund accounts for contributions received under various agreements with sponsors and matching funds provided by the Foundation. Interest earned on the existing endowment funds can only be used to fund various sport programs, and are therefore recorded as part of the restricted fund. The principal must remain intact.

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Donations are recognized as revenues when they are received. Donations of materials and services that would otherwise have been purchased are recorded at fair value at the date of donation when fair value can reasonably be determined.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Transfers from Government of Canada

Transfers from Government of Canada are recognized as revenue when authorized by federal legislation or federal/provincial agreements, eligibility criteria if any are met and a reasonable estimate of the amounts can be made.

Expenses

Directly Incurred

Directly incurred expenses are those costs the Foundation has primary responsibility and accountability for, as reflected in the Government's budget documents.

Directly incurred expenses include amortization of tangible capital assets.

Grants are recorded as expenses when authorized and when all eligibility criteria have been satisfied.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Notes to the Financial Statements
Year ended March 31, 2009

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Expenses (continued)

Incurring by Others

Services contributed by other entities in support of the Foundation's operations are disclosed in Schedule 4.

Assets

Financial assets of the Foundation are limited to financial claims, such as advances to and receivables from other organizations and individuals, as well as inventories held for resale.

Inventories are valued at the lower of cost and net realizable value. Cost is determined on the first in, first out basis.

Assets acquired by right are not included. Tangible capital assets of the Foundation are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is \$100,000 and the threshold for all other tangible capital assets is \$5,000. All land is capitalized.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

Artworks are not recorded as assets. Purchases of artworks are expensed in the period in which the items are acquired. Donations of artworks are reported as revenue and expenses at their fair value when fair value can be determined. When fair value cannot be reasonably determined, these donations are recorded at nominal value.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Notes to the Financial Statements
Year ended March 31, 2009

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

Note 3 Restatement of Prior Year Fund Balance (in thousands)

The Alberta Sport, Recreation, Parks and Wildlife Foundation received a contribution which was included in accounts receivable in the amount of \$2,300 in the prior year. Through a legal review process the receivable amount was deemed a perpetual trust, in which the foundation is entitled to the investment income only. Comparatives for 2008 have been restated as if the Foundation was only in receipt of investment income. The Fund balance on March 31, 2008 is made up as follows:

Fund Balance as previously reported	\$ 7,101	
Transfer from Accounts Receivable	(2,300)	
Transfer to Accounts Receivable Investment Income	36	
Fund Balance at March 31, 2008	\$ 4,837	

Note 4 Cash and Restricted Cash (in thousands)

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. The CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed-income securities with a maximum term-to-maturity of three years. As at March 31, 2009, securities held by Fund have a time-weighted return of 3.0% per annum (2008 - 4.5% per annum).

Cash in the amount of \$1,729 (2008 - \$1,692) has been externally restricted and \$146 (2008 - \$143) has been internally restricted and is therefore not available to pay for operating expenses of the Foundation (Notes 7 and 8).

Due to the short-term nature of these deposits, the carrying value approximates fair value.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Notes to the Financial Statements
Year ended March 31, 2009

Note 5 Accounts Receivable, Prepaid Expenses and Inventory (in thousands)

	2009			2008
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
				Restated (Note 3)
Accounts Receivable	\$ 850	\$ -	\$ 850	\$ 266
Inventory	16	-	16	8
Prepaid Expenses	56	-	56	45
	<u>\$ 922</u>	<u>\$ -</u>	<u>\$ 922</u>	<u>\$ 319</u>

Accounts receivable are unsecured and non-interest bearing.

Note 6 Artworks (in thousands)

The Foundation has a collection of artworks consisting of 19 (2008 – 19) prints of the Waterfowl of North America Collection #1250 with an approximate value of \$5 (2008 – \$5). There were no artwork dispositions (2008 – Nil) or acquisitions (2008 – Nil) during the year.

Note 7 Endowment Restricted Fund (in thousands)

	2009	2008
Externally Restricted Contributions	\$ 228	\$ 228
Internally Restricted Matching Funds	198	198
	<u>\$ 426</u>	<u>\$ 426</u>

Alberta Sport, Recreation, Parks and Wildlife Foundation
Notes to the Financial Statements
Year ended March 31, 2009

Note 8 Restricted Fund (in thousands)

	2009	2008
		Restated (Note 3)
Investment in Land and Buildings ^(a)	\$ 2,232	\$ 2,238
Externally Restricted Funds	1,828	1,728
Internally Restricted Funds	146	143
	\$ 4,206	\$ 4,109

(a) The land and buildings are governed by restrictions that require the Foundation to use these assets for its programs.

Note 9 Percy Page Centre

The Foundation operates the Percy Page Centre, Edmonton, to provide accommodation and office services to non-profit organizations. These organizations are charged for their use of office equipment, supplies and print shop facilities.

Note 10 Honoraria (in thousands)

	2009			2008
	Honoraria ^(a)	Benefits and Allowances ^(b)	Total	Total
Board ^(c)				
Chair ^(d)	\$ -	\$ -	\$ -	\$ -
Other Members (10)	61	-	61	59
	\$ 61	\$ -	\$ 61	\$ 59

(a) The Foundation has no employees. Staff of the Department of Tourism, Parks and Recreation administer the Foundation. Disclosure of information on their salaries and benefits, a requirement under Treasury Board Directive 03/2004, is included in the financial statements of the Department of Tourism, Parks and Recreation.

(b) No benefits were provided to board members.

(c) Members appointed to the Foundation are paid honoraria for attending Foundation meetings at rates set by Ministerial Order. They are also paid for sub-committee meetings, to attend out-of-town meetings and for attending to other Foundation duties.

(d) The Chair did not receive honoraria or benefits and allowances at his request.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Notes to the Financial Statements
Year ended March 31, 2009

Note 11 Contractual Obligations (in thousands)

	2009	2008
Grant Agreements	\$ 320	\$ 2,971
Long-term Leases	272	326
Service Contracts	334	3
	\$ 926	\$ 3,300

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	Grant Agreements	Long-term Leases	Service Contracts	Total
2009 - 2010	\$ 120	\$ 83	\$ 334	\$ 537
2010 - 2011	150	89	-	239
2011 - 2012	50	79	-	129
2012 - 2013	-	15	-	15
2013 - 2014	-	6	-	6
	\$ 320	\$ 272	\$ 334	\$ 926

Note 12 Comparative Figures

Certain 2008 figures have been reclassified to conform to the 2009 presentation.

Note 13 Approval of Financial Statements

The financial statements were approved by the Board of Directors.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Schedule to Financial Statement – Schedule 1
Revenues
For the year ended March 31, 2009
(in thousands)

	2009				2008	
	Budget	Unrestricted Fund	Restricted Fund	Endowment Restricted Fund	Total Actual	Total Actual Restated (Note 3)
Internal Government Transfers						
Transfers from the Department of Tourism, Parks and Recreation	\$ 24,970	\$ 24,970	\$ -	\$ -	\$ 24,970	\$ 23,470
Transfers from the Alberta Foundation for the Arts	150	150	-	-	150	148
	<u>25,120</u>	<u>25,120</u>	<u>-</u>	<u>-</u>	<u>25,120</u>	<u>23,618</u>
Transfers from the Government of Canada	478	538	-	-	538	478
Investment Income	476	386	131	-	517	591
Premiums, Fees and Licences						
Alberta Games Registration Fees	50	188	-	-	188	148
Alberta's Future Leaders Fees	15	14	-	-	14	19
Conference Fees	25	-	-	-	-	49
	<u>90</u>	<u>202</u>	<u>-</u>	<u>-</u>	<u>202</u>	<u>216</u>
Other Revenue						
Donations	1,570	631	231	-	862	543
Miscellaneous	35	27	-	-	27	50
Refunds of Expenses	20	47	-	-	47	16
Sales						
Percy Page Centre	481	352	-	-	352	322
Parks and Wildlife Ventures	-	-	2	-	2	13
	<u>481</u>	<u>352</u>	<u>2</u>	<u>-</u>	<u>354</u>	<u>335</u>
	<u>2,106</u>	<u>1,057</u>	<u>233</u>	<u>-</u>	<u>1,290</u>	<u>944</u>
	<u>\$ 28,270</u>	<u>\$ 27,303</u>	<u>\$ 364</u>	<u>\$ -</u>	<u>\$ 27,667</u>	<u>\$ 25,847</u>

Alberta Sport, Recreation, Parks and Wildlife Foundation
Schedule to Financial Statements – Schedule 2
Expenses – Directly Incurred Detailed By Object
For the year ended March 31, 2009
(in thousands)

	<u>2009</u>		<u>2008</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Honoraria (Note 10)	\$ 11	\$ 61	\$ 59
Supplies and Services	2,359	2,134	2,335
Supplies and Services from Support Service Arrangements with Related Parties ^(a)	2,566	2,635	2,245
Grants	23,334	22,719	21,075
Amortization of Tangible Capital Assets	8	12	8
	<u>\$ 28,278</u>	<u>\$ 27,561</u>	<u>\$ 25,722</u>

(a) The Foundation receives financial and program related administrative services from the Department of Tourism, Parks and Recreation.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Schedule to Financial Statements – Schedule 3
Related Party Transactions
For the year ended March 31, 2009
(in thousands)

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements.

The Foundation paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Foundation had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2009	2008	2009	2008
Revenues				
Internal Government Transfers	\$ 24,970	\$ 23,470	\$ 150	\$ 148
Expenses – Directly Incurred				
Other services	\$ -	\$ -	\$ 21	\$ 28
Accounts Receivable	\$ -	\$ 6	\$ -	\$ -
Accounts Payable	\$ 4	\$ 3	\$ -	\$ -

The above transactions do not include support service arrangement transactions disclosed in Schedule 2.

The Foundation also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 4.

	Entities in the Ministry		Other Entities	
	2009	2008	2009	2008
Expenses – Incurred by Others				
Accommodation	\$ -	\$ -	\$ 1,025	\$ 970
Legal	-	-	-	4
Other	76	190	-	-
	\$ 76	\$ 190	\$ 1,025	\$ 974

Alberta Sport, Recreation, Parks and Wildlife Foundation
Schedule to Financial Statements – Schedule 4

Allocated Costs

For the year ended March 31, 2009
(in thousands)

Program	Expenses – Incurred by Others					2009	2008
	Expenses ^(a)	Accommodation Costs ^(b)	Legal ^(c)	Other Services ^(d)	Total Expenses	Total Expenses	Total Expenses
Provincial Programs	\$ 17,213	\$ 25	\$ -	24	\$ 17,262	\$ 17,262	\$ 16,749
Alberta and Interprovincial Games	3,980	107	-	27	4,114	4,114	3,862
Active Lifestyles	2,105	6	-	3	2,114	2,114	2,057
High Performance Athlete Assistance	993	-	-	-	993	-	-
Municipal Recreation / Tourism Areas	1,474	6	-	4	1,484	1,484	1,505
Provincial and Regional Development	754	-	-	1	755	755	669
Percy Page Centre (Note 8)	347	863	-	3	1,213	1,213	1,184
Parks and Wildlife Ventures	232	5	-	5	242	242	341
Other Initiatives	54	-	-	1	55	55	127
Administration	409	13	-	8	430	430	392
	\$ 27,561	\$ 1,025	\$ -	76	\$ 28,662	\$ 28,662	\$ 26,886

^(a) Expenses – Directly Incurred as per Statement of Operations.

^(b) Costs shown for Accommodation (includes grants in lieu of taxes) on Schedule 3, allocated by square footage.

^(c) Costs shown for Legal Services on Schedule 3, allocated by estimated costs incurred by each program.

^(d) Costs shown for Other Services on Schedule 3, allocated by estimated costs incurred by each program.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Schedule to Financial Statements – Schedule 5
Tangible Capital Assets
For the year ended March 31, 2009
(in thousands)

	2009				2008	
	Unrestricted Assets		Restricted Assets ^(a)		Total	Total
	Land	Equipment	Land	Buildings		
Estimated Useful Life	Indefinite	5 - 10 years	Indefinite	40 years		
Historical Cost						
Beginning of Year	\$ 64	\$ 33	\$ 2,050	\$ 255	\$ 2,402	\$ 2,384
Additions	-	8	-	-	8	18
Disposals, Including Write-Downs	-	-	-	-	-	-
	\$ 64	\$ 41	\$ 2,050	\$ 255	\$ 2,410	\$ 2,402
Accumulated Amortization						
Beginning of Year	-	2	-	66	68	60
Amortization Expense	-	6	-	6	12	8
Effect of Disposal	-	-	-	-	-	-
	-	8	-	72	80	68
Net Book Value at End of Year	\$ 64	\$ 33	\$ 2,050	\$ 183	\$ 2,330	
Net Book Value at Beginning of Year	\$ 64	\$ 31	\$ 2,050	\$ 189	\$ 2,334	

^(a) Restricted for use in the Parks and Wildlife Ventures program.

Other Information

Ministry of Tourism, Parks and Recreation Statement of Write-Offs for the Year Ended March 31, 2009

The Following Information is Unaudited:

The following statement has been prepared pursuant to Section 23 of the *Financial Administration Act*. This statement includes all write-offs made or approved during the fiscal period.

	<u>Unaudited</u>
Write-offs	
Accounts receivable	<u>\$ 8,781</u>
Total	<u>\$ 8,781</u>

Acts Administered by Tourism, Parks and Recreation

Tourism, Parks and Recreation is responsible for a wide array of acts that have a direct impact on quality of life in Alberta. Below is a list of all acts administered by Tourism, Parks and Recreation.

Name of Act	Description
<i>Alberta Sport, Recreation, Parks and Wildlife Foundation Act</i>	Establishes the Foundation with its mandate to develop and maintain sport, parks and recreation programs, facilities and services
<i>Provincial Parks Act (except sections 14 and 15)</i>	Provides for the establishment, protection and management of provincial parks and provincial recreation areas
<i>Recreation Development Act</i>	Provides for promoting and encouraging the orderly development of recreational activities and facilities
<i>Wilderness Areas, Ecological Reserves, Natural Areas and Heritage Rangelands Act</i>	Provides for the establishment, protection and management of wilderness areas, ecological reserves, natural areas and heritage rangelands
<i>Willmore Wilderness Park Act</i>	Establishes and protects the Willmore Wilderness Park

Performance Measures: Results at a Glance

Performance Measures		2007-08 Results	2008-09 Results	Target
Goal 1 – Alberta’s tourism products are developed and expanded, and tourism from targeted domestic and international markets is increased				
M 1a.	Per cent of tourism industry clients satisfied with tourism development services	73.5%	71.6%	80%
M 1b.	Total tourism expenditures in Alberta (\$billion)	5.6 (2007)	5.8e (2008)	5.9
M 1c.	Per cent of clients satisfied with their overall experience at Travel Alberta visitor information centres	99.1% (2007)	99.8% (2008)	98%
M 1d.	Per cent of clients satisfied with overall service received through the Travel Alberta Contact Centre	98.2% (2007)	97.7% (2008)	97%
M 1e.	Per cent of website visitors satisfied with their experience on the TravelAlberta.com website	79.5% (2007)	39.1% (2008)	86%
Goal 2 – Provincial parks and protected areas preserve Alberta’s natural heritage and provide opportunities for outdoor recreation and tourism				
M 2a.	Visitor satisfaction with experiences at provincial parks and recreation areas	89.5%	93.3%	91%
Goal 3 – Albertans participate in sport and recreation and lead active, healthy lifestyles				
M 3a.	Participation in sport and recreational activities by adult Albertans	78.6%	85.6%	83%

e – estimate

Performance Measures: Data Sources and Methodology

Tourism Division Client Satisfaction Survey

(Measure: 1.a)

The survey was conducted with public and private sector representatives who had received tourism development information, advice and assistance from the Tourism Division. Banister Research and Consulting Inc. was responsible for reviewing the survey and questionnaire design, data quality control, analysis and report preparation. Respondents were given the choice of completing the survey online or by telephone. Data for the online surveys were collected between April 1 to April 13, 2009 and telephone interviews were held from April 2 to April 17, 2009, resulting in 183 surveys completed. The response rate for the survey was 68 per cent. Overall results were determined using the top two combined response categories of a five-point rating scale for the categories: very satisfied, somewhat satisfied, neutral, somewhat dissatisfied and very dissatisfied. The margin of error is +/- 5.0 per cent at the 95 per cent confidence level.

Total Tourism Expenditures

(Measure: 1.b)

The total value of tourism industry expenditures in Alberta is derived by Tourism, Parks and Recreation from the data published by Statistics Canada in the Travel Survey of Residents of Canada (Cat. No. 87-504-XPB) and the International Travel Survey (Cat. No. 66-001). Final year-end data for both surveys are usually not available until August of the following year. This is an estimate, as the final expenditure data are not yet available for 2008. The estimate is based on travel statistics that provide an indication of demand, such as customs counts at Alberta's land ports of entry and airports, anecdotal information from the Pre-Summer Alberta Tourism Operator Survey, deplanements at Calgary and Edmonton International Airports, and gate counts at Banff, Jasper, Waterton Lakes and Elk Island national parks. Travel intention data produced by the Canadian Tourism Research Institute are also applied to estimate demand from Alberta's key domestic markets of British Columbia, Saskatchewan and Ontario. In addition to indicators of demand, estimates of the Travel Price Index are forecasted to assist with tourism expenditure projections.

Visitor Information Centre Satisfaction Survey

(Measure: 1.c)

Data was obtained from the visitor information centre exit survey conducted by the research firm Banister Research and Consulting Inc. The research firm conducted exit interviews at visitor information centres across Alberta. The surveys were conducted at ten visitor information centres between July 7 and September 20, 2008. The centres are: Canmore, Field, Crowsnest Pass, West Glacier, Lloydminster, Oyen, Walsh, Milk River, Hinton, and Grande Prairie. To ensure a variety of travellers were included, the interviews were spread across weekends and weekdays, and during both peak and shoulder visitation seasons. The data indicates the per cent of respondents that stated they were very satisfied or somewhat satisfied with the visitor information centre from a five point satisfaction rating scale (very satisfied, somewhat satisfied, neither satisfied nor dissatisfied, somewhat dissatisfied and very dissatisfied). In 2008, 908 on-site exit surveys were conducted. Survey results were weighted to ensure an equivalent of 100 surveys per centre for data aggregation and analysis. The margin of error is +/- 3.3 per cent at the 95 per cent confidence level.

Travel Alberta Interactive Voice Response (IVR) Survey

(Measure: 1.d)

Data was obtained from a survey that is offered to all callers to 1-800-ALBERTA. Data was collected from January 1 to December 31, 2008. The sample size is dependent on the number of calls handled by the Contact Centre and the proportion of callers who choose to participate. In 2008, 5,668 surveys were completed. Respondents are asked to rate the service on a scale of one to five, where one means very satisfied and five means very dissatisfied. A rating of one or two indicates the caller was satisfied with the service provided. The response rate for the survey is 26.1 per cent with a margin of error of +/- 1.1 per cent at the 95 per cent confidence level.

TravelAlberta.com Website Satisfaction Survey

(Measure: 1.e)

The online survey was open to all visitors to TravelAlberta.com using the Opinio survey program. A total of 238 respondents participated from January 1 to December 31, 2008. An overall satisfaction question was asked with results determined using the top two combined response categories of a five-point rating scale for the categories: very satisfied, somewhat satisfied, neutral, somewhat dissatisfied and very dissatisfied.

Camper Satisfaction Survey

(Measure: 2.a)

The survey includes a representative cross-section of 93 provincial parks or recreation area campgrounds according to size (visitation), management method and geography. Only automobile accessible campgrounds where visitation is greater than 1,050 occupied campsite nights are included. A random sample of adult campers is surveyed at approximately 24 campgrounds per year on a four-year rotational cycle. Although 24 campgrounds were identified to be surveyed in 2008-09, one campground was removed due to unforeseen circumstances (i.e., insufficient resources) and four campgrounds were excluded from the analysis due to inadequate sample size. Overall results are determined through the combined response categories of very satisfied and satisfied, the top two categories of a five-point rating scale. The sample size was 2,001 with data collected from June 1 to September 1, 2008. Results were calculated with Statistical Analysis System software. The margin of error is +/- 2.1 per cent at the 95 per cent confidence level.

Tourism, Parks and Recreation Survey of Albertans

(Measure: 3.a)

In 2008-09, the Ministry conducted its own Survey of Albertans separately from the Ministry of Culture and Community Spirit. The survey questions focused on recreation and sport, parks and demographics questions, which were previously asked as part of the Culture and Community Spirit survey. The reduced length of this questionnaire compared to the previous one may reduce the risk of respondent fatigue and as a result may provide more accurate responses. The survey methodology used was consistent with previous years to ensure comparability of results. Banister Research and Consulting Inc. conducted this annual province-wide telephone survey of 1,000 adult Albertans. The survey used a random sample stratified by age group, gender and geographic location, to be representative of

Alberta's population. All interviews were conducted from February 6 to March 16, 2009 by trained and experienced interviewers. The response rate was 37.1 per cent. Subsequent data analysis was conducted using SPSS software and the margin of error is +/- 3.1 per cent at the 95 per cent confidence level.

Alphabetical List of Government Entities' Financial Statements in Ministry 2008-09 Annual Reports

Entities included in the consolidated government reporting entity

<i>Ministry, Department, Fund or Agency</i>	<i>Ministry Annual Report</i>
Access to the Future Fund	Advanced Education and Technology
Agriculture Financial Services Corporation	Agriculture and Rural Development
Alberta Alcohol and Drug Abuse Commission	Health and Wellness
Alberta Cancer Prevention Legacy Fund	Finance and Enterprise
Alberta Capital Finance Authority	Finance and Enterprise
Alberta Energy and Utilities Board ¹	Energy
Alberta Enterprise Corporation ²	Advanced Education and Technology
Alberta Foundation for the Arts	Culture and Community Spirit
Alberta Gaming and Liquor Commission	Solicitor General and Public Security
Alberta Heritage Foundation for Medical Research Endowment Fund	Finance and Enterprise
Alberta Heritage Savings Trust Fund	Finance and Enterprise
Alberta Heritage Scholarship Fund	Finance and Enterprise
Alberta Heritage Science and Engineering Research Endowment Fund	Finance and Enterprise
Alberta Historical Resources Foundation	Culture and Community Spirit
Alberta Insurance Council	Finance and Enterprise
Alberta Investment Management Corporation ³	Finance and Enterprise
Alberta Livestock and Meat Agency ⁴	Agriculture and Rural Development
Alberta Local Authorities Pension Plan Corporation	Finance and Enterprise
Alberta Pensions Administration Corporation	Finance and Enterprise
Alberta Petroleum Marketing Commission	Energy
Alberta Research Council Inc.	Advanced Education and Technology
Alberta Risk Management Fund	Finance and Enterprise
Alberta School Foundation Fund	Education
Alberta Securities Commission	Finance and Enterprise
Alberta Social Housing Corporation	Housing and Urban Affairs
Alberta Sport, Recreation, Parks and Wildlife Foundation	Tourism, Parks and Recreation
Alberta Treasury Branches	Finance and Enterprise
Alberta Utilities Commission ¹	Energy
ATB Insurance Advisors Inc.	Finance and Enterprise
ATB Investment Management Inc.	Finance and Enterprise
ATB Investment Services Inc.	Finance and Enterprise
ATB Securities Inc.	Finance and Enterprise
Child and Family Services Authorities:	Children and Youth Services
Calgary and Area Child and Family Services Authority	
Central Alberta Child and Family Services Authority	
East Central Alberta Child and Family Services Authority	
Edmonton and Area Child and Family Services Authority	
North Central Alberta Child and Family Services Authority	
Northeast Alberta Child and Family Services Authority	
Northwest Alberta Child and Family Services Authority	
Southeast Alberta Child and Family Services Authority	
Southwest Alberta Child and Family Services Authority	
Métis Settlements Child and Family Services Authority	
C-FER Technologies (1999) Inc.	Advanced Education and Technology
Climate Change and Emissions Management Fund ⁵	Environment
Credit Union Deposit Guarantee Corporation	Finance and Enterprise

Entities included in the consolidated government reporting entity

<i>Ministry, Department, Fund or Agency</i>	<i>Ministry Annual Report</i>
Colleges:	Advanced Education and Technology
Alberta College of Art and Design	
Bow Valley College	
Grande Prairie Regional College	
Grant MacEwan College	
Keyano College	
Lakeland College	
Lethbridge Community College	
Medicine Hat College	
Mount Royal College	
NorQuest College	
Northern Lakes College	
Olds College	
Portage College	
Red Deer College	
Department of Advanced Education and Technology	Advanced Education and Technology
Department of Agriculture and Rural Development	Agriculture and Rural Development
Department of Children and Youth Services	Children and Youth Services
Department of Culture and Community Spirit	Culture and Community Spirit
Department of Education	Education
Department of Energy	Energy
Department of Finance and Enterprise	Finance and Enterprise
Department of Environment	Environment
Department of Health and Wellness	Health and Wellness
Department of Housing and Urban Affairs	Housing and Urban Affairs
Department of Municipal Affairs	Municipal Affairs
Department of Seniors and Community Supports	Seniors and Community Supports
Department of Solicitor General and Public Security	Solicitor General and Public Security
Department of Sustainable Resource Development	Sustainable Resource Development
Department of Tourism, Parks and Recreation	Tourism, Parks and Recreation
Energy Resources Conservation Board ¹	Energy
Environmental Protection and Enhancement Fund	Sustainable Resource Development
Gainers Inc.	Finance and Enterprise
Government House Foundation	Culture and Community Spirit
Historic Resources Fund	Culture and Community Spirit
Human Rights, Citizenship and Multiculturalism Education Fund	Culture and Community Spirit
iCORE Inc.	Advanced Education and Technology
Lottery Fund	Solicitor General and Public Security
Ministry of Aboriginal Relations ⁶	Aboriginal Relations
Ministry of Advanced Education and Technology	Advanced Education and Technology
Ministry of Agriculture and Rural Development	Agriculture and Rural Development
Ministry of Children and Youth Services	Children and Youth Services
Ministry of Culture and Community Spirit	Culture and Community Spirit
Ministry of Education	Education
Ministry of Employment and Immigration ⁶	Employment and Immigration
Ministry of Energy	Energy
Ministry of Environment	Environment
Ministry of Executive Council ⁶	Executive Council
Ministry of Finance and Enterprise	Finance and Enterprise
Ministry of Health and Wellness	Health and Wellness
Ministry of Housing and Urban Affairs	Housing and Urban Affairs
Ministry of Infrastructure ⁶	Infrastructure
Ministry of International and Intergovernmental Relations ⁶	International, and Intergovernmental Relations
Ministry of Justice ⁶	Justice
Ministry of Municipal Affairs	Municipal Affairs
Ministry of Seniors and Community Supports	Seniors and Community Supports
Ministry of Service Alberta ⁶	Service Alberta

Entities included in the consolidated government reporting entity

<i>Ministry, Department, Fund or Agency</i>	<i>Ministry Annual Report</i>
Ministry of Solicitor General and Public Security	Solicitor General and Public Security
Ministry of Sustainable Resource Development	Sustainable Resource Development
Ministry of Tourism, Parks and Recreation	Tourism, Parks and Recreation
Ministry of Transportation ⁶	Transportation
Ministry of the Treasury Board ⁶	Treasury Board
N.A. Properties (1994) Ltd.	Finance and Enterprise
Natural Resources Conservation Board	Sustainable Resource Development
Persons with Developmental Disabilities Community Boards:	Seniors and Community Supports
Calgary Region Community Board	
Central Region Community Board	
Edmonton Region Community Board	
Northeast Region Community Board	
Northwest Region Community Board	
South Region Community Board	
Provincial Judges and Masters in Chambers Reserve Fund	Finance and Enterprise
Regional Health Authorities and Provincial Health Boards:	Health and Wellness
Alberta Cancer Board	
Alberta Mental Health Board	
Aspen Regional Health Authority	
Calgary Health Region	
Capital Health	
Chinook Regional Health Authority	
David Thompson Regional Health Authority	
East Central Health	
Health Quality Council of Alberta	
Northern Lights Health Region	
Peace Country Health	
Palliser Health Region	
Safety Codes Council	Municipal Affairs
School Boards and Charter Schools:	Education
Almadina School Society	
Aspen View Regional Division No. 19	
Aurora School Ltd.	
Battle River Regional Division No. 31	
Black Gold Regional Division No. 18	
Boyle Street Education Centre	
Buffalo Trail Public Schools Regional Division No. 28	
Calgary Arts Academy Society	
Calgary Girls' School Society	
Calgary Roman Catholic Separate School District No. 1	
Calgary School District No. 19	
Calgary Science School Society	
Canadian Rockies Regional Division No. 12	
CAPE-Centre for Academic and Personal Excellence Institute	
Chinook's Edge School Division No. 73	
Christ the Redeemer Catholic Separate Regional Division No. 3	
Clearview School Division No. 71	
East Central Alberta Catholic Separate Schools Regional Division No. 16	
East Central Francophone Education Region No. 3	
Edmonton Catholic Separate School District No. 7	
Edmonton School District No. 7	
Elk Island Catholic Separate Regional Division No. 41	
Elk Island Public Schools Regional Division No. 14	

Entities included in the consolidated government reporting entity

Ministry, Department, Fund or Agency

Ministry Annual Report

Evergreen Catholic Separate Regional Division No. 2
FFCA Charter School Society
Foothills School Division No. 38
Fort McMurray Roman Catholic Separate School District No. 32
Fort McMurray School District No. 2833
Fort Vermilion School Division No. 52
Golden Hills School Division No. 75
Grande Prairie Public School District No. 2357
Grande Prairie Roman Catholic Separate School District No. 28
Grande Yellowhead Regional Division No. 35
Grasslands Regional Division No. 6
Greater North Central Francophone Education Region No. 2
Greater Southern Public Francophone Education Region No. 4
Greater Southern Separate Catholic Francophone Education Region No. 4
Greater St. Albert Catholic Regional Division No. 29
High Prairie School Division No. 48
Holy Family Catholic Regional Division No. 37
Holy Spirit Roman Catholic Separate Regional Division No. 4
Horizon School Division No. 67
Lakeland Roman Catholic Separate School District No. 150
Lethbridge School District No. 51
Living Waters Catholic Regional Division No. 42
Livingstone Range School Division No. 68
Medicine Hat Catholic Separate Regional Division No. 20
Medicine Hat School District No. 76
Moberly Hall School Society
Mother Earth's Children's Charter School Society
New Horizons Charter School Society
Northern Gateway Regional Division No. 10
Northern Lights School Division No. 69
Northland School Division No. 61
Northwest Francophone Education Region No. 1
Palliser Regional Division No. 26
Parkland School Division No. 70
Peace River School Division No. 10
Peace Wapiti School Division No. 76
Pembina Hills Regional Division No. 7
Prairie Land Regional Division No. 25
Prairie Rose School Division No. 8
Red Deer Catholic Regional Division No. 39
Red Deer School District No. 104
Rocky View School Division No. 41
St. Albert Protestant Separate School District No. 6
St. Paul Education Regional Division No. 1
St. Thomas Aquinas Roman Catholic Separate Regional Division No. 38
Sturgeon School Division No. 24
Suzuki Charter School Society
Westmount Charter School Society
Westwind School Division No. 74
Wetaskiwin Regional Division No. 11
Wild Rose School Division No. 66
Wolf Creek School Division No. 72

Entities included in the consolidated government reporting entity

<i>Ministry, Department, Fund or Agency</i>	<i>Ministry Annual Report</i>
Supplementary Retirement Plan Reserve Fund	Finance and Enterprise
Technical Institutes and The Banff Centre:	Advanced Education and Technology
Northern Alberta Institute of Technology	
Southern Alberta Institute of Technology	
The Banff Centre for Continuing Education	
Universities:	Advanced Education and Technology
Athabasca University	
The University of Alberta	
The University of Calgary	
The University of Lethbridge	
Victims of Crime Fund	Solicitor General and Public Security
The Wild Rose Foundation	Culture and Community Spirit

Entities not included in the consolidated government reporting entity

<i>Fund or Agency</i>	<i>Ministry Annual Report</i>
Alberta Foundation for Health Research	Advanced Education and Technology
Alberta Heritage Foundation for Medical Research	Advanced Education and Technology
Alberta Heritage Foundation for Science and Engineering Research	Advanced Education and Technology
Alberta Teachers' Retirement Fund Board	Education
Improvement Districts' Trust Account	Municipal Affairs
Local Authorities Pension Plan	Finance and Enterprise
Long-Term Disability Income Continuance Plan - Bargaining Unit	Treasury Board
Long-Term Disability Income Continuance Plan - Management, Opted Out and Excluded	Treasury Board
Management Employees Pension Plan	Finance and Enterprise
Provincial Judges and Masters in Chambers (Registered) Pension Plan	Finance and Enterprise
Public Service Management (Closed Membership) Pension Plan	Finance and Enterprise
Public Service Pension Plan	Finance and Enterprise
Special Areas Trust Account	Municipal Affairs
Special Forces Pension Plan	Finance and Enterprise
Supplementary Retirement Plan for Public Service Managers	Finance and Enterprise
Workers' Compensation Board	Employment and Immigration

FOOTNOTES:

1 EFFECTIVE JANUARY 1, 2008, THE ALBERTA ENERGY AND UTILITIES BOARD WAS REALIGNED INTO TWO SEPARATE REGULATORY BODIES: THE ALBERTA UTILITIES COMMISSION AND THE ENERGY RESOURCES CONSERVATION BOARD.

2 THE ACT WAS PROCLAIMED AND CAME INTO FORCE ON DECEMBER 5, 2008.

3 BEGAN OPERATIONS JULY 1, 2008.

4 INCORPORATED ON JANUARY 29, 2009

5 BEGAN OPERATIONS JULY 1, 2007.

6 MINISTRY INCLUDES ONLY THE DEPARTMENTS SO SEPARATE FINANCIAL STATEMENTS ARE NOT NECESSARY.

Readership Survey

Tourism, Parks and Recreation 2008-09 Annual Report

Thank you for reading the Tourism, Parks and Recreation 2008-09 Annual Report. We hope that you will take a few minutes to complete this readership survey. We are committed to continuous improvement and welcome your feedback and suggestions.

Instructions: Please read each question carefully and circle the rating that best describes your response. If you require more space for your response, please use a separate piece of paper and identify the corresponding question clearly. If you have any questions, or require further clarification, please call Brad Babiak at (780) 644-3272 or send an e-mail to Brad.Babiak@gov.ab.ca

If you would like to be contacted regarding your feedback, please provide your information below.

Name:
Organization:
Telephone Number:
E-mail:

1. Having reviewed and read through the Tourism, Parks and Recreation 2008-09 Annual Report, how would you rate it overall on the following characteristics? Using a scale of one to five, where ONE is STRONGLY DISAGREE, THREE is NEUTRAL, and FIVE is STRONGLY AGREE, do you agree that...*(Please circle only one rating number for each statement.)*

	Strongly Disagree		Neutral		Strongly Agree
I learned something new about the Ministry by reading this report.....	1	2	3	4	5
This annual report is easy to read.....	1	2	3	4	5
This annual report was informative and useful to me.....	1	2	3	4	5
The report has an appealing format/look	1	2	3	4	5
I can easily find information that I am looking for.....	1	2	3	4	5
I plan on using this annual report as a reference.....	1	2	3	4	5
Overall, this annual report meets my needs as a reader	1	2	3	4	5

2. What areas or features did you like the most about this annual report?
-
-

3. What areas or features would you recommend for further improvement?
-
-

Please tear out this survey and fax it to (780) 427-0255 or mail it to Tourism, Parks and Recreation, Planning and Performance Measurement, 7th Floor, Standard Life Centre, 10405 Jasper Avenue, Edmonton Alberta, Canada, T5J 4R7

